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**Government  
of South Australia**

# **SOUTH AUSTRALIA POLICE**

## **2022-23 Annual Report**

**SOUTH AUSTRALIA POLICE**

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2022-23 ANNUAL REPORT for SOUTH AUSTRALIA POLICE

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2022-23 ANNUAL REPORT for SOUTH AUSTRALIA POLICE

To:

Hon Joe Szakacs

Minister for Police, Emergency Services and Correctional Services

This annual report will be presented to Parliament to meet the statutory reporting requirements of the *Police Act 1998*, *Police Regulations 2014*, *Public Sector Act 2009* and the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

This report is verified to be accurate for the purposes of annual reporting to the Parliament of South Australia.

Submitted on behalf of South Australia Police by:

Grant Stevens APM LEM  
**COMMISSIONER OF POLICE**

Date 28 September 2023

Signature



## From the Chief Executive



Having served as Commissioner for 8 years, I still consider it to be a privilege to lead an organisation of such highly professional, dedicated and motivated people, with SAPOL giving more than 185 years of policing services to the South Australian community.

In this reporting period 2022-23, SAPOL continued to work tirelessly to keep the state safe, notwithstanding the environmental, crime and organisational challenges we deal with on a daily basis.

One of these was when as State Coordinator under the *Emergency Management Act 2004*, I declared the River Murray High Flow and Flood Event a major emergency in 2022, as a result of heavy rain and flood events interstate. This was the third highest flood ever recorded in South Australia, with around 4000 properties impacted over the period and the second longest major emergency declaration in the state's history lasting 80 days. Managing the flood emergency was a planned and effective exercise in the flexible allocation of police resources to ensure public safety throughout the weeks and months those river communities were affected.

It is these emergency occasions, combined with the everyday challenges of keeping our modern society safe and peaceful in all circumstances that demonstrate the strength of the positive connection police have with local government, our emergency services partners, the community and other government agencies.

We appreciate the trust South Australians have in SAPOL and the consistently high level of community confidence in the service we provide.

All of our staff, be they police officers, police security officers, community constables or dedicated civilian staff, work hard to achieve these results, delivering the best possible policing services to our community notwithstanding current resource constraints and an increasingly complex operating environment.

In meeting the challenge of increased complexity, innovation plays a vital role to maximise the benefits of existing resources wherever possible. For example, in this financial year we incorporated SAPOL's Protective Security Officers into our mainstream policing body as Police Security Officers, to enhance operational capability. The advancement of our Mobility program putting critical information in the hands of our frontline staff is another example of how deal with complexity.

Continuing our proud history in 2022-23 of working in partnership with the public and key stakeholders, two SAPOL officers were honoured during NAIDOC Week in 2022, with Senior Constable First Class Monique Anderson winning a Community Role Model award and Superintendent Paul Roberts receiving the Unsung Hero Award. Sergeant Merv Yazarloo was also recognised on receiving the Governor's Multicultural award for his work with diverse communities. These awards recognised and celebrated these officers for demonstrating excellence in their chosen field and community engagement.

Our successful partnership with Crime Stoppers also continued, through police, media and the community working together to solve and prevent crime, with pleasing results in this financial year of 718 crimes solved, 318 people apprehended, and \$265,000 in property and cash recovered.

Our continuing collaborative effort between retailers and police in relation to shop theft, resulted in SAPOL's retail shop theft initiative titled 'Operation Measure', winning the Best Retailer and Policing Collaboration Award at the 2023 National Australian Fraud Awards.

2022-23 was also a significant year for SAPOL in finally achieving justice for the horrific Adelaide bombing that claimed the life of National Crime Authority Detective Sergeant Geoffrey Bowen and seriously injured senior prosecutor Peter Wallis in 1994. More than 100 police and law enforcement officers worked on this case over almost three decades, resulting in Domenic Perre being held accountable for this cowardly criminal act.

Eighty eight persons were arrested for a variety of criminal child exploitation offences and 23 children saved, through our continuing successful partnership with the Australian Federal Police as part of the South Australia Joint Anti Child Exploitation Team (SA JACET). This team of dedicated detectives is an example of what can be achieved through collaboration, delivering positive outcomes through effective policing strategies aimed at the epidemic of child exploitation.

In May 2023, two SAPOL country police officers doing normal policing duties were seriously injured by an alleged offender with a knife. While policing is a personally rewarding profession, there can be inherent dangers involved when dealing with public safety. I am therefore pleased to report that one officer is back at work and the other officer is recovering at home, both well supported by our professional injury services, and ongoing care and respect of their colleagues and their families.

Road safety continues to be a major concern for all SAPOL members and the public; with disappointingly high numbers of lives lost in the second half of this reporting period. We are determined to continue to do everything we can to bring these numbers down, in accordance with our obligation to modify road user behaviour and educate the community on critical road safety issues.

Understanding that the passion and commitment to reducing the lives lost on our roads is more important than ever for us to maintain, every SAPOL member has a part to play in promoting road safety, not just within our own organisation, but also across the South Australian community. Under our new *Road Safety Action Plan 2023-2026* police will focus on enforcement and prevention, with over 568,000 and 54,000 roadside alcohol and drug tests resulting in 4,594 alcohol detections and 5,532 drug detections carried out in 2022-23.

On a more positive note, SAPOL was announced as the winner of the Innovation Programs Award at the 12th Annual Australian Road Safety Awards, held at Parliament House in Canberra in June 2023 for its Fatal Five True Stories Feature Podcast Series. SAPOL's hard-hitting 'Selfish Prick' campaign targeting drink drivers also won state and national awards, including 'Campaign of the year', at the Australian Marketing Institute's Awards for Marketing Excellence in October 2022.

Lastly, like all police jurisdictions, SAPOL are working hard to address the current police recruiting challenges. We have developed a strategy to see us return to full establishment as soon as possible, and I will report more fully in the next Annual Report.

As I said at the beginning of this Foreword, the dedication and professional commitment of all SAPOL personnel to providing the South Australian public the best possible service never wavers and we can all be proud of our police service and the important work it does.



Grant Stevens APM LEM

**COMMISSIONER OF POLICE**

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## Overview: about the agency

### Our strategic focus

<p><b>Our Purpose</b></p>	<p>Under the <i>Police Act 1998</i>, the purpose of South Australia Police (SAPOL) is to reassure and protect the community in relation to crime and disorder by the provision of services to uphold the law; preserve the peace; prevent crime; assist the public in emergency situations; co-ordinate and manage responses to emergencies; regulate road use and prevent vehicle collisions.</p>
<p><b>Our Vision</b></p>	<p>Safer Communities – recognises our continuing commitment to reduce community harm through a prevention first mindset.</p>
<p><b>Our Values</b></p>	<p>Our values are: Service, Integrity, Courage, Leadership, Collaboration and Respect.</p>
<p><b>Our functions, objectives and deliverables</b></p>	<p>SAPOL 2030 and <i>Safer Communities</i> vision recognises police as a valued contributor to the safety and prosperity of the South Australian community.</p> <p>The foundation for SAPOLs quality service delivery was guided by our five principles of:</p> <ul style="list-style-type: none"> <li>• Our People, Our Strength - our values underpin everything we do, providing a foundation to achieve our 2030 vision,</li> <li>• Prevention First - take every opportunity to prevent crime, disorder and road trauma,</li> <li>• Community Centred, Socially Minded - enhancing transparency and engagement to build trust and confidence,</li> <li>• Collaborative Partnerships - we will identify external expertise and build these insights and learnings into our operational and business strategies; and</li> <li>• Technology Enabled Policing - optimising the use of technology provides new opportunities for disruption, enforcement, criminal investigation and prosecution.</li> </ul> <p>Our core programs in 2022-23 were:</p> <ul style="list-style-type: none"> <li>• Public Safety – responding to calls for service, emergency response and managing major community events to realise safer communities,</li> <li>• Crime and Criminal Justice Services – a prevention first approach to reduce community impact of offending, support victims and provide effective criminal justice services; and</li> <li>• Road Safety – reduce trauma on our roads.</li> </ul>

## **Our organisational structure**

Commissioner

Deputy Commissioner

Business Service

Crime Service

Governance and Capability Service

Information Systems and Technology Service

Metropolitan Operations Service

Operations Support Service

People, Culture and Wellbeing Service

Security and Emergency Management Service

State Operations Service

Organisational Reform Program

Thebarton Barracks Relocation

<https://www.police.sa.gov.au/about-us/organisational-structure>

## **Changes to the agency**

During 2022-23 there were the following two changes to the agency's structure and objectives as a result of internal reviews or machinery of government changes.

- People, Culture and Wellbeing

In August 2022 SAPOL formally renamed the Human Resources Service to People, Culture and Wellbeing.

- Police Security Officer Transition

With amendments to the *Police Act 1998* and *Police Complaints and Discipline Act 2016* along with the consequential repeal of the *Protective Security Act 2007* resulted in the automatic transition of all existing Protective Security Officers into the Police Act as Police Security Officers (PSOs) effective 10 October 2022.

This transition has significantly enhanced SAPOL's ability to achieve greater levels of agency service, operational flexibility, capability and efficiency and delivered additional surge capacity. PSOs focus on the security of people, places and property within the Metropolitan Operations Service.

## Our Minister



The Hon Joe Szakacs MP is the Minister for Police, Emergency Services and Correctional Services.

His portfolio also includes responsibility for Road Safety. The Minister oversees South Australia Police programs of Public Safety, Crime and Criminal Justice Services and Road Safety.

## Our Executive team



Grant Stevens is the Commissioner of Police, responsible for leading South Australia Police and the State Coordinator under the *Emergency Management Act 2004*.

Areas reporting directly to the Commissioner include:

- Business Service,
- Governance and Capability Service,
- Information Systems and Technology Service,
- People, Culture and Wellbeing Service; and
- Thebarton Barracks Relocation.



Linda Williams is the Deputy Commissioner, responsible for assisting the Commissioner in leading South Australia Police.

Areas reporting directly to the Deputy Commissioner include:

- Metropolitan Operations Service,
- State Operations Service,
- Security and Emergency Management Service,
- Operations Support Service,
- Crime Service; and
- Organisational Reform Program.



Stephen Johninke is the Executive Director Business Service, responsible for:

- corporate management of financial, asset and information resources,
- service delivery of expiation notice processing, exhibit property management, vehicle impounding; and information release.



John Venditto is the Assistant Commissioner Crime Service, responsible for:

- specialist investigation services regarding serious, organised or complex criminal activity,
- state-wide responsibility for the provision of high level criminal investigations; and
- investigative and specialist technical support to Districts and Local Service Areas.



Simon Watkins is the Assistant Commissioner Governance and Capability Service, responsible for:

- executive support to the Commissioner and Deputy Commissioner,
- media, marketing and public engagement,
- ethical and professional standards,
- Office of the General Counsel and legislative reform,
- corporate governance, organisational capability, performance policy and reporting, strategy development and identifying and addressing emerging issues.



Hamish Cameron is the Executive Director Information Systems and Technology Service, responsible for:

- Information and Communications Technology (ICT) advice and services in relation to security, architecture, business consulting, infrastructure and communications, software support and maintenance and project delivery,
- the Service Desk for all ICT-related issues and requests; and
- the strategic direction and policies relating to technology including the adoption of new emerging trends.



Scott Duval is the Assistant Commissioner Metropolitan Operations Service, responsible for:

- operational policing services to the central business district (CBD) and the greater Adelaide metropolitan area comprising of four districts; and
- safety on metropolitan public transport.



Narelle Kameniar is the Assistant Commissioner Operation Support Service, responsible for:

- centrally located, specialist operational support to the Districts, Local Service Areas and Crime Service,
- prosecution services,
- firearms,
- licensing enforcement,
- intelligence; and
- forensic services.



Kim-Sherie Summers is the Executive Director People, Culture and Wellbeing Service, responsible for:

- leadership and direction in the planning, development and promotion of efficient and effective organisational human resource management policies and practices,
- workforce planning and staff development,
- diversity and inclusion,
- industrial relations; and
- health, safety, injury management and wellbeing.



Stuart McLean is the Assistant Commissioner Security and Emergency Management Service, responsible for:

- emergency management, event planning, counter terrorism, critical infrastructure protection and high risk incident operations,
- state-wide community access to police services via the Triple Zero '000' and 131 444 telephone numbers,
- search and rescue, airborne law enforcement operations; and
- public order management.



Ian Parrott is the Assistant Commissioner State Operations Service, responsible for:

- operational policing services to all South Australian regional areas and rural areas comprising seven Local Service areas,
- the operations of the State Operations Support Branch; and
- road safety services across the state.



Philip Newitt is the Assistant Commissioner Organisational Reform Program, responsible for a series of strategic organisational projects including:

- Demand Management Program,
- District Policing Model – Stage 3,
- Police Security Officer Transition Project,
- Regional Review; and
- State Emergency Coordination Centre.



Assistant Commissioner Noel Bamford is responsible for:

- the re-establishment of 15 disparate business units currently located at Thebarton Barracks to make way for the new Women's and Children's Hospital. This complex and challenging task involves approximately 350 staff, 32 police horses, 27 dogs and a variety of policing functions all with specific accommodation requirements. It is intended that SAPOL will vacate Thebarton Barracks in 2024; and
- representing SAPOL on multi-agency committees overseeing the transition of Thebarton Barracks to SA Health.

**Legislation administered by the agency**

*Police Act 1998*

*Police Regulations 2014*

*Protective Security Act 2007 (repealed 9 October 2022)*

*Firearms Act 2015*

*Hydroponics Industry Control Act 2009*

*Public Assemblies Act 1972*

*Second-hand Dealers and Pawnbrokers Act 1996*

*Witness Protection Act 1996*

**Other related agencies**

South Australia Police continued to work collaboratively with other emergency service and government agencies, and the Department for Correctional Services to support community safety.



### The agency's performance



**BUDGET**  
**\$1,091M**



**6142**

FULL TIME EQUIVALENT STAFF

**2337**  
FEMALES

**3799**  
MALES

**6**  
OTHER

**ONLINE  
ENGAGEMENT**

**23.5M**

INTERNET HITS

**917,702**

ACHIEVEMORE  
INTERNET

**596K**  
FACEBOOK  
FOLLOWERS

**57K**  
TIKTOK  
FOLLOWERS

**172K**  
X (TWITTER)  
FOLLOWERS

**18K**  
YOUTUBE  
FOLLOWERS

**97K**  
INSTAGRAM  
FOLLOWERS

**142** POLICE  
RECRUITS  
GRADUATED



**65**

FEMALE  
RECRUITS



**77**

MALE  
RECRUITS

**52** POLICE SECURITY  
OFFICERS  
GRADUATED



**18**

FEMALE  
RECRUITS



**34**

MALE  
RECRUITS

#### CRIME TRENDS

**26,757**  
TOTAL  
OFFENCES  
AGAINST THE  
PERSON

**2,638**  
(11%) OFFENCES

**94,158**  
TOTAL  
OFFENCES  
AGAINST  
PROPERTY

**6,158**  
(7%) OFFENCES

**120,915**  
TOTAL  
OFFENCES  
PERSON /  
PROPERTY

**8,796**  
(8%) OFFENCES

**1,165**  
VEHICLES

**185**  
HYBRID/ELECTRIC  
VEHICLES

**30M**  
KILOMETRES  
TRAVELLED

#### NATIONAL SURVEY RESULTS

**81.0%** CONFIDENCE

**80.6%** TRUST

**81.7%** SATISFACTION MOST  
RECENT CONTACT

### PUBLIC SAFETY

**581,272**  
PATROL TASKINGS



**557,347**  
CALL CENTRE CALLS

**> 175,983**  
TRIPLE ZERO '000' CALLS



OPERATION  
NOMAD  
RESULTS

**85**  
PERSONS OF  
INTEREST  
MONITORED

**4**  
ARRESTED  
**11**  
REPORTED

**42**  
FINES  
ISSUED



**802**

MULTI-PURPOSE  
LOAD BEARING  
VESTS  
ALLOCATED

MISSING  
PERSONS



**12,931**  
MISSING PERSONS  
REPORTED

**99.97%**  
FOUND

**282** CORPORATE NETWORK DEVICES (MOBILE PHONES)  
ISSUED AS PART OF MOBILE WORKFORCE PROGRAM - PHASE 1 PILOT



# CRIME AND CRIMINAL JUSTICE



**25,399** ARRESTS

## JOINT ANTI-CHILD EXPLOITATION TEAM

**88** ARRESTS



**135** INVESTIGATIONS



**23** CHILDREN SAVED



## FIREARMS

**325,896** REGISTERED FIREARMS

**62,177** FIREARMS LICENSES



## HOMICIDES

**17** HOMICIDES | **16** SOLVED

**3,096** POLICE ISSUED INTERVENTION ORDERS

**316** APPLICATIONS TO COURT

## DRUG SEIZURES

**41.9** KILOS METH

**3,625** CANNABIS PLANTS

**195** LITRES FANTASY

**2.1** KILOS HEROIN

## CRIME STOPPERS

**18,148** CONTACTS

**718** CRIMES SOLVED

**318** PEOPLE APPREHENDED

**\$265,000** PROPERTY / CASH RECOVERED

**54**

CLANDESTINE LABS DISMANTLED

**3,909** CANNABIS EXPIATION NOTICES (CENS)

# ROAD SAFETY

**94** LIVES LOST

## ALCOHOL

**568,591** ROADSIDE ALCOHOL TESTS CONDUCTED > **4,594** ALCOHOL DETECTIONS

## DRUGS

**54,288** ROADSIDE DRUG TESTS CONDUCTED > **5,532** DRUG DETECTIONS

**14** ROAD SAFETY MARKETING CAMPAIGNS

4 NEW MULTI-MEDIA | 348 SOCIAL/DIGITAL ROAD SAFETY MESSAGES

**43** CORPORATE/STATE-WIDE TRAFFIC OPERATIONS

(WITH RURAL ROAD SAFETY COMPONENT)

**5,128**

CLAMPED AND IMPOUNDED VEHICLES

**930**

VEHICLES DISPOSED

## OPERATION HIGH IMPACT RESULTS

**98,437** ROADSIDE ALCOHOL TESTS CONDUCTED >

**717** ALCOHOL DETECTIONS

**8,968** DRUG DRIVING TESTS >

**588** DRUG DETECTIONS

**861** VEHICLES IMPOUNDED



**7,352** SPEEDING ARRESTS/REPORTS AND EXPIATIONS / CAUTIONS ISSUED



**886** DISTRACTION EXPIATIONS / CAUTIONS ISSUED



**368** SEATBELT EXPIATIONS / CAUTIONS ISSUED

**Agency specific objectives and performance**

<b>Agency objectives</b>	<b>Indicators</b>	<b>Performance</b>
<p>Premiers Taskforce – make recommendations on increasing the number of sworn police officers and police security officers over the next 10-15 years</p>	<p>Support the work of the Premiers Taskforce in achieving its goals.</p>	<p>The Commissioner attended and actively contributed to every meeting of the Task Force and SAPOL Executives provided comprehensive briefings.</p>
<p>Protective vests to protect all frontline police.</p>	<p>To fund SAPOL \$6.5 million for an additional 1,500 personal issue, Multi-Purpose Load Bearing Vests (MPLBV) to protect police and police security officers to carry out their duties.</p>	<p>802 MPLBVs allocated.</p>
<p>Medic Nurses in Custodial Facilities Program.</p>	<p>Procure and provide Nurses in Custodial Facilities.</p>	<p>The Nurses in Cells Program commenced on 1 January 2023 with the contracted provider <i>Pop Up Health</i> in SAPOL metropolitan custodial facilities.</p>

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<b>Agency objectives</b>	<b>Indicators</b>	<b>Performance</b>
Public Safety	<p>Level of Community Confidence in policing services.</p> <p>Percentage of Grade 1 taskings in the metropolitan area responded within 15 minutes.</p> <p>Number of calls received by Call Centre.</p> <p>Number of 000 calls presented to Police Communications Centre by Telstra.</p>	<p>81.0%</p> <p>93.8%, above the target of ≥80.0%</p> <p>557 347</p> <p>175 983</p>
Crime and Criminal Justice Services	<p>Number of recorded offences against the person as reported by/on behalf of victims per 1000 head of population.</p> <p>Number of recorded offences against property as reported by/on behalf of victims per 1000 head of population.</p>	<p>14.7 above projection of ≤12.8</p> <p>51.7 above the projection of ≤49.6</p>
Road Safety	<p>Number of Road Safety Contacts issued personally involving unique expiation notices and apprehension reports/incident reports excluding camera.</p> <p>Number of driver screening tests conducted.</p> <p>Number of SAPOL Road Safety Centre attendees, children and young adults (16-24 years).*</p> <p>Total number of people attending SAPOL road safety programs.</p>	<p>158 275</p> <p>568 591 above the target of 500 000</p> <p>5311 children and 307 young adults</p> <p>54 306</p>

\* 2021-22 results: 268 young adults and 5886 children.

## Corporate performance summary

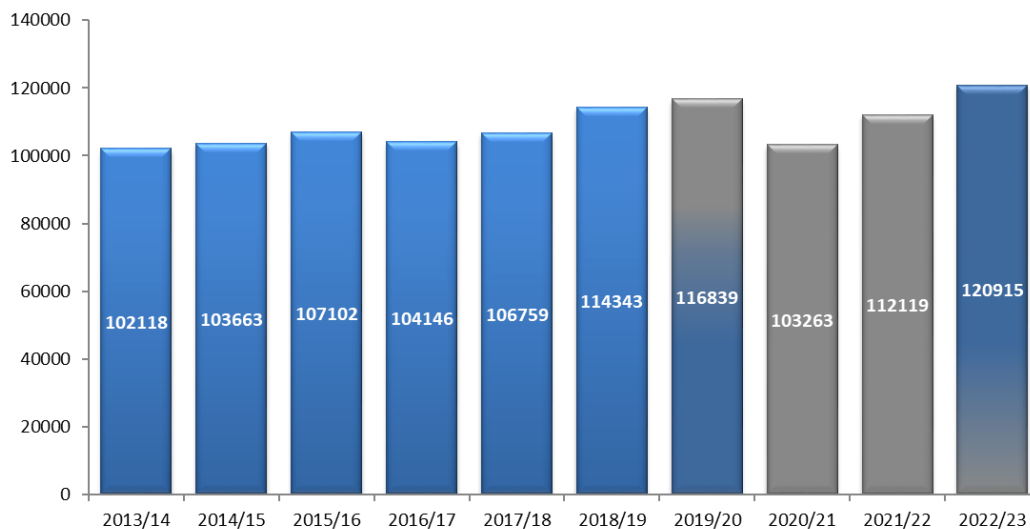
### Crime Trends

Offence counts and groupings are in line with the Australian Bureau of Statistics (ABS) Australian and New Zealand Standard Offence Classification (ANZSOC).

Over the 10 year period from financial year 2013-14 to 2022-23 there has been an increase in overall recorded crime of 18% or 18 797 offences (102 118 to 120 915) for total offences against person and property.

Over the 5 year period from financial year 2018-19 to 2022-23 there has been an increase in overall recorded crime of 6% or 6572 offences (114 343 to 120 915) for total offences against person and property.

### Total Offences Against Person and Property

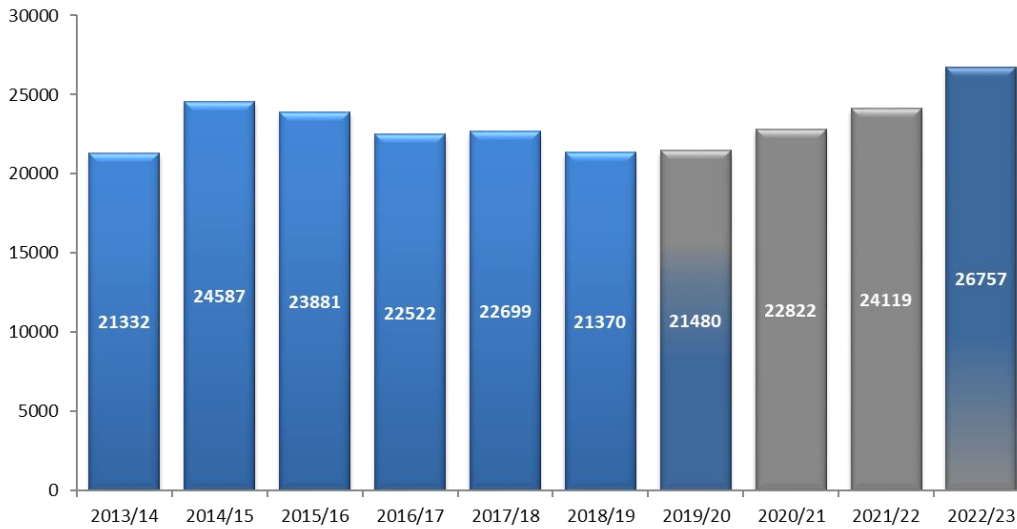


Note: To align with SAPOLs regular monthly crime data reporting the previously published 2021-22 data has been refreshed.  
■ COVID-19 period March 2020- August 2022.

In summary, from 2021-22 to 2022-23, there was an increase in overall recorded crime of 8% or 8796 offences (112 119 to 120 915).

Crime statistics are published online at <https://www.police.sa.gov.au> each month.

**Total Offences Against the Person**



Note: To align with SAPOLs regular monthly crime data reporting the previously published 2021-22 data has been refreshed.  
 ■ COVID-19 period March 2020- August 2022.

OFFENCES AGAINST THE PERSON	Financial Year		
	2021-22	2022-23	Change
Homicide and Related Offences	44	45	2%
Acts Intended to Cause Injury	19 805	21 435	8%
Sexual Assault and Related Offences	2 172	2 508	15%
Robbery and Related Offences	685	990	45%
Other Offences Against the Person	1 413	1 779	26%
<b>TOTAL OFFENCES AGAINST THE PERSON</b>	<b>24 119</b>	<b>26 757</b>	<b>11%</b>
<b>Family &amp; Domestic Abuse-Related</b>	<b>10 115</b>	<b>11 013</b>	<b>9%</b>

Homicide and Related Offences increased by 2% (1 offence).

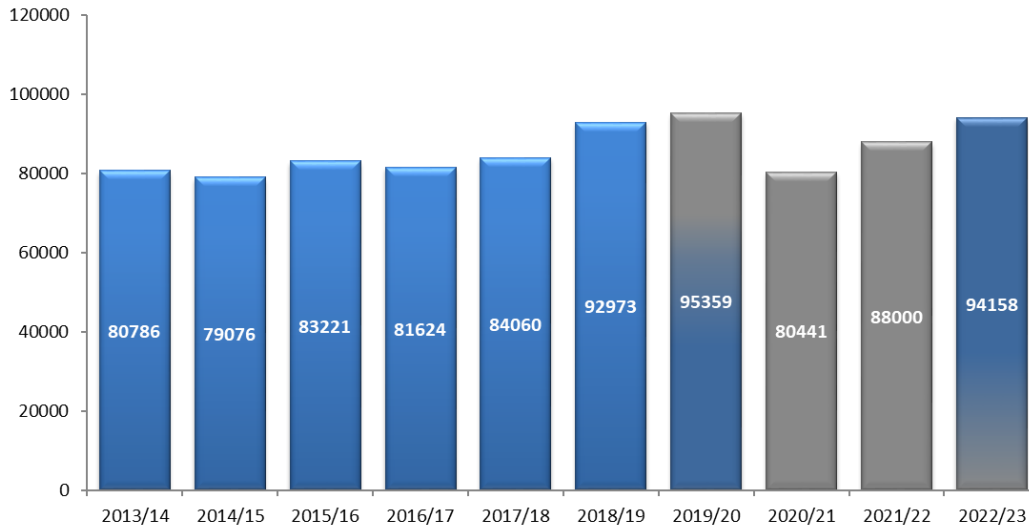
Acts Intended to Cause Injury increased by 8% (1630 offences). Within this category, Serious Assault not Resulting in Injury increased 10% (1014 offences).

Sexual Assault and Related Offences increased by 15% (336 offences). Within this category, Aggravated Sexual Assault increased by 9% (121 offences), Non-Aggravated Sexual Assault increased by 17% (74 offences) and Non-Assaultive Sexual Offences increased by 35% (141 offences).

Robbery and Related Offences increased by 45% (305 offences). Within this category, Blackmail and Extortion increased by 225% (333 offences), which relates to offences involving a victim coerced to pay a fee to avoid dissemination of explicit images.

Other Offences against the Person increased by 26% (366 offences). Within this category Threatening Behaviour increased by 36% (250 offences) and Abduction, Harassment and other offences increased by 29% (131 offences).

### Total Offences Against Property



Note: To align with SAPOLs regular monthly crime data reporting the previously published 2021-22 data has been refreshed.  
 ■ COVID-19 period March 2020- August 2022.

OFFENCES AGAINST PROPERTY	Financial Year		
	2021-22	2022-23	Change
Serious Criminal Trespass	12 568	12 394	-1%
Theft and Related Offences	48 051	54 321	13%
Fraud, Deception and Related Offences	6 306	5 980	-5%
Property Damage and Environmental	21 075	21 463	2%
<b>TOTAL OFFENCES AGAINST PROPERTY</b>	<b>88 000</b>	<b>94 158</b>	<b>7%</b>
<b>Family &amp; Domestic Abuse-Related</b>	<b>3 349</b>	<b>3 588</b>	<b>7%</b>

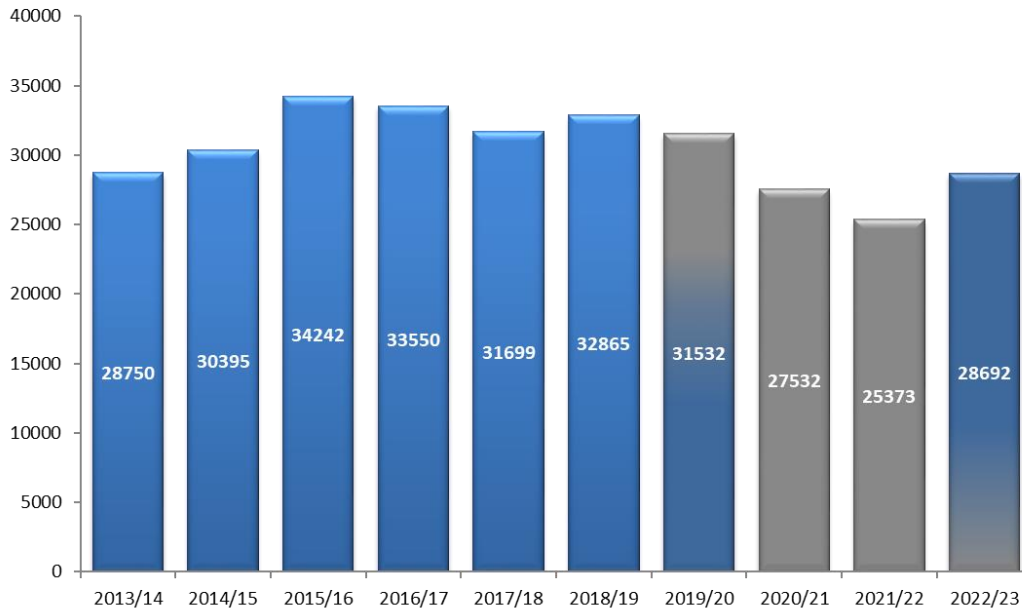
Serious Criminal Trespass (SCT) Offences decreased by 1% (174 offences). Within this category SCT-Residence decreased by 2% (124 offences) and SCT-Non Residence decreased by 5% (179 offences).

Theft and Related Offences increased by 13% (6270 offences). The main contributor in this category is Theft from Shop which increased by 29% (3626 offences).

Fraud, Deception and Related Offences decreased by 5% (326 offences). Within this category, Obtain Benefit by Deception decreased by 5% (268 offences).

Property Damage and Environmental Offences increased by 2% (388 offences). The sub-categories of Property Damage by fire or explosion increased by 5% (38 offences) and Other Property Damage and Environmental increased by 3% (619 offences). Environmental relates to the natural world and the impact of human activity e.g. environmental noise.

**Total Offences Against Good Order**



Note: To align with SAPOL's regular monthly crime data reporting the previously published 2021-22 data has been refreshed.  
 ■ COVID-19 period March 2020- August 2022.

OFFENCES AGAINST GOOD ORDER	Financial Year		
	2021-22	2022-23	Change
Illicit Drug Offences	2 882	3 799	32%
Weapons/Explosives Offences	2 429	2 669	10%
Public Order Offences	3 963	4 150	5%
Justice Procedure Offences	15 314	17 227	12%
Other Miscellaneous Offences	785	847	8%
<b>TOTAL OFFENCES AGAINST GOOD ORDER</b>	<b>25 373</b>	<b>28 692</b>	<b>13%</b>

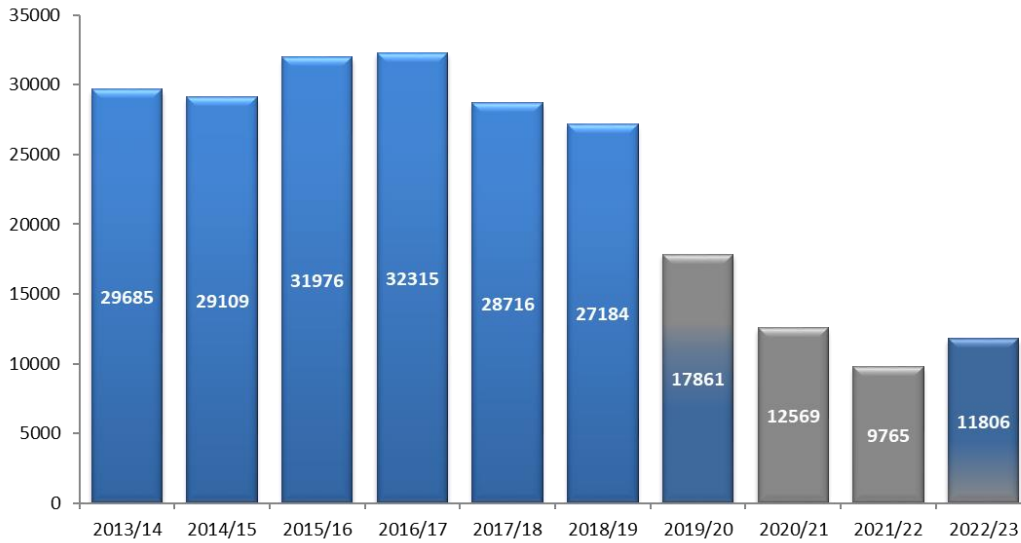
Illicit Drug Offences increased by 32% (917 offences). The main contributor is Possess/Use Drug Offences which increased by 42% (466 offences).

Weapons/Explosives Offences increased by 10% (240 offences). The main contributor is Regulated Weapons/Explosives Offences which increased by 9% (151 offences).

Public Order Offences increased by 5% (187 offences). Within this category, Disorderly Conduct increased by 5% (100 offences) and Offensive Conduct increased by 20% (57 offences).

Justice Procedure Offences increased by 12% (1913 offences). Within this category, Breach of Bail increased by 18% (1541 offences).

**Total General Expiations, Cannabis Expiations and Drug Diversions**



Note: To align with SAPOL's regular monthly crime data reporting the previously published 2021-22 data has been refreshed.  
 ■ COVID-19 period March 2020- August 2022.

GENERAL EXPIATION OFFENCES	Financial Year		
	2021-22	2022-23	Change
Other Theft (GENs)	182	486	167%
Other Property Damage and Environmental (GENs)	13	7	-46%
Cannabis Expiation Notices (CENs)	3 734	3 909	5%
Drug Diversions	1 878	2 463	31%
Other Weapons / Explosives Offences (GENs)	65	62	-5%
Other Public Order Offences (GENs)	3 422	4 397	28%
Other Justice Procedure Offences (GENs)	75	85	13%
Other Miscellaneous Offences (GENs)	396	397	0%
<b>TOTAL</b>	<b>9 765</b>	<b>11 806</b>	<b>21%</b>

Total General Expiations increased by 21% (2041 GENs). Cannabis Expiation Notices (CENs) increased by 5% (175 CENs) and Drug Diversions increased by 31% (585 Diversions).



**Employment opportunity programs**

<b>Program name</b>	<b>Performance</b>
Aboriginal Employment Register	SAPOL is committed to supporting government initiatives and programs that support the employment of Aboriginal people within the public sector. The <i>SAPOL People Strategy 2021-2025</i> has one of its key priorities to attract, develop and retain a diverse workforce with an inclusive culture within SAPOL. As part of this, SAPOL continues to consider Aboriginal people from the Aboriginal Employment Register when filling non-sworn vacancies in order to help them with their career and offer professional and development opportunities.

**Agency performance management and development systems**

<b>Performance management and development system</b>	<b>Performance</b>
<p>Individual Performance Management</p>	<p>SAPOL’s online Individual Performance Management and Development system (iEngage performance and development) runs over a 12 monthly cycle with a mid-term review 6 monthly before completing and recommencing.</p> <p>Introduced in November 2019, iEngage is focused on promoting a meaningful and purposeful feedback framework between employees and supervisors that will ensure ongoing development of the individual whilst incorporating wellbeing, performance improvement and workplace behaviour expectations. Underpinning this approach is the expectation of regular performance and development discussions between supervisors and employees.</p> <p>The system has two primary elements:</p> <ol style="list-style-type: none"> <li>1. Performance Standards - an employee’s performance is appraised against corporate and local accountabilities conjoined with individual performance goals.</li> <li>2. Learning and Development:               <ol style="list-style-type: none"> <li>a) Ensuring completion of compulsory training for the employee’s job role.</li> <li>b) Identifying development strategies to support the employee’s career development goals.</li> </ol> </li> </ol> <p>All eligible employees are required to have an up to date iEngage performance and development plan. Compliance is monitored and reported through the Executive Leadership Team on a monthly basis.</p>

**Work health, safety and return to work programs**

<b>Program name</b>	<b>Performance</b>
<p>Work health and safety (WHS)</p>	<p>A total of 2473 incidents were reported in 2022-23, reflecting a 8% increase compared with 2021-22. Of these, 1257 incidents resulted in injury whilst 1216 incidents resulted in no injury. Additionally, a total of 243 hazard reports were submitted in 2022-23 reflecting a 15% decrease compared with 2021-22.</p> <p>The Worksite Inspections program achieved a 99% completion rate in 2022-23.</p> <p>The upgraded Hazard and Incident Reporting System was implemented.</p> <p>An Emergency Services Preventions Network Group was established to work collaboratively with emergency service agencies in enhancing health and safety practice.</p> <p>WHS Defined Officer Due Diligence training was delivered to members of the Executive Leadership Team.</p> <p>3526 influenza vaccinations were administered as part of the annual voluntary Influenza Vaccination Program for employees and immediate family members.</p> <p>The Commissioner’s Occupational Health Safety and Welfare Advisory Committee, SAPOLs principal consultative committee involving management and industrial association officials, continued to monitor and review safety performance and issues impacting employee health, safety and wellbeing.</p>
<p>Employee Assistance</p>	<p>The Employee Assistance Program (EAP) is an external professional counselling service delivered by mental health professionals, offering support for work-related and personal problems provided by Corporate Health Group.</p> <p>The EAP is a confidential service available to all employees and immediate family members who can access up to six sessions every two years.</p> <p>During 2022-23 the EAP had 384 initial consultations and a total of 1137 consultations, an increase of 19% each compared to 2021-22.</p>

<b>Program name</b>	<b>Performance</b>
Early Intervention	<p>The Early Intervention Program (EIP) supports employees with work related injuries and aims to act early to minimise the impact and duration of emerging symptoms or actual injury or illness.</p> <p>To achieve this, an early assessment of needs is undertaken within 48 hours of a reported incident through direct contact with the employee and their supervisor. The program then provides injured employees with early and appropriate treatment with providers of their choice, to assist with recovery while remaining at work. Where the employee experiences an absence from work, referrals are made to appropriate services with the aim of achieving the best practicable levels of physical and/or mental recovery.</p> <p>Participation in the program is voluntary and does not impact the ability to lodge a work injury claim in future.</p> <p>In 2022-23 a total of 1057 early intervention assessments were undertaken. Of these, 97% were undertaken within 48 hours of incident reporting.</p> <p>The early intervention assessments resulted in the following outcomes:</p> <ul style="list-style-type: none"> <li>• 40% participated in the EIP, 33% moved to a Return to Work Claim whilst 27% required no further assistance.</li> <li>• 422 EIP participants attended 848 early treatment consults. Allied Health services accounted for the highest treatment service at 49%, followed by medical services review at 36%.</li> </ul>

<b>Program name</b>	<b>Performance</b>
<p>Reconditioning Program and Preferred Health Service Providers List</p>	<p>SAPOL maintained a range of health and wellbeing initiatives designed to promote healthy living and improve the overall health of the workforce by delivering evidenced based education/advice, providing health and fitness equipment and offering support to those in need.</p> <p>The Reconditioning Program links staff with appropriate allied health service providers and helps by covering any out of pocket expenses. All employees wishing to improve their physical health may access the program, excluding circumstances of work related injuries.</p> <p>In 2022-23, 393 employees participated representing a 36% increase in participation from 2021-22.</p> <p>The Reconditioning Program is supported by SAPOLs ‘Preferred Health Service Providers List’ which currently has over 200 allied health practitioners to provide tailored services for the unique nature of policing. Services are provided by dietitians, physiotherapists, exercise physiologists, podiatrists and sleep clinicians.</p>
<p>Operation Nutrition Support</p>	<p>SAPOL maintained its ongoing relationship with accredited dietitians from Sprout Nutrition who designed and provide the online nutrition program “Operation Nutrition Support”. Specifically tailored to the needs of SAPOL employees, the program teaches nutrition basics and provides useful tools to select and plan meals and build healthy habits. The program was updated to further address the influence of shift work on nutritional choices, digestion, sleep, wakefulness and mood.</p> <p>In 2022-23 the online program had an additional 792 enrolments, increasing total participation to 1274 SAPOL members with 2800 hours of online learning undertaken.</p>

<b>Program name</b>	<b>Performance</b>
Voluntary Health Assessments	<p>With more trained members and the purchase of an additional InBody Scan unit, SAPOL provides increased access to members across the metropolitan area to receive body composition information. Employees receive individual data including their muscle mass, visceral fat levels and basal metabolic rate which can inform planning and decision making with allied health practitioners to achieve physical health improvements.</p> <p>In 2022-23, a total of 2084 scans have been conducted by 16 trained SAPOL members.</p>
Fitness Passport	<p>SAPOL employees and their immediate family have the benefit of reduced rate access to a variety of health and fitness centres across the state. This multi-facility “passport” has 998 current members and with the involvement of more regional locations being sought, participation is predicted to grow.</p>

<b>Workplace injury claims</b>	Current year 2022-23	Past year 2021-22	% Change (+ / -)
Total new workplace injury claims*	410	352	+16.4%
Fatalities	1	1	0%
Seriously injured workers**	3	0	+300%
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	20.1	25.9	-22.4 %

Note: Data extract run 1 July 2023.

\* Excludes additional compensation claims.

\*\* Number of claimants assessed during the reporting period as having a whole person impairment of 30% or more under the Return to Work Act 2014 (Part 2 Division 5).

<b>Work health and safety regulations</b>	Current year 2022-23	Past year 2021-22	% Change (+ / -)
Number of notifiable incidents ( <i>Work Health and Safety Act 2012, Part 3</i> )	3	10	-70%
Number of provisional improvement, improvement and prohibition notices ( <i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i> )	0	0	0%

<b>Return to work costs*</b>	Current year 2022-23	Past year 2021-22	% Change (+ / -)
Total gross workers compensation expenditure (\$)	\$19 353 163	\$19 748 915	-2%
Income support payments – gross (\$)	\$9 134 907	\$10 496 777	-13%

\* Based on 12months of data before third party recovery.

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/annual-reporting-data>

**Executive employment in the agency**

<b>Executive classification</b>	<b>Number of executives</b>
Commissioner	1
Deputy Commissioner	1
Assistant Commissioners	9
SA Executive Service Level 2	3
SA Executive Service Level 1	10

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/annual-reporting-data>

The [Office of the Commissioner for Public Sector Employment](#) has a [workforce information](#) page that provides further information on the breakdown of executive gender, salary and tenure by agency.



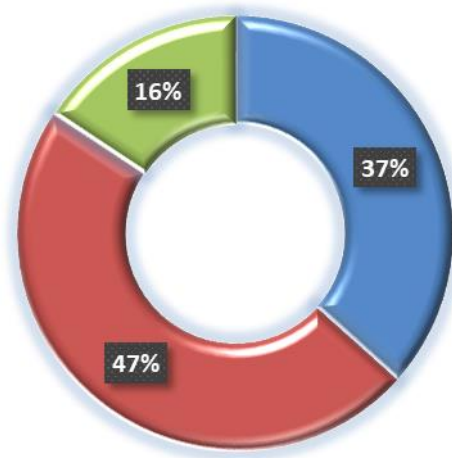
## Financial performance

### Financial performance at a glance

The following is a brief summary of the overall financial position of the agency. The information is unaudited. Full audited financial statements for 2022-23 are attached to this report.

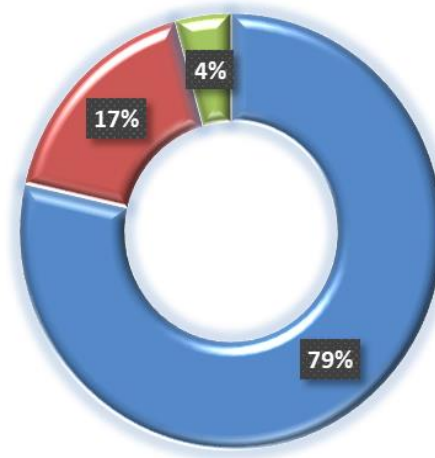
### Allocated Resources

Program Expenditure % - \$1,065.7m



- Public Safety (\$390.7m)
- Crime & Criminal Justice Services (\$507.6m)
- Road Safety (\$167.4m)

Operating Expenses Profile % - \$1,065.7m



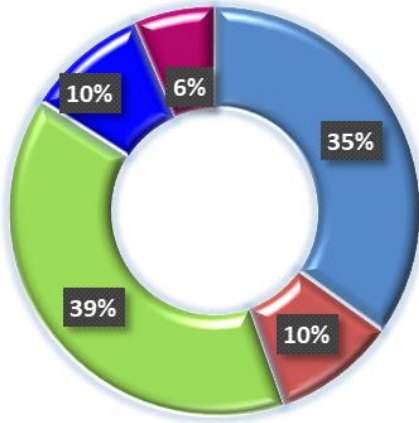
- Salaries & Related (\$836.9m)
- Supplies, Services & Other (\$183.4m)
- Depreciation & Amortisation (\$45.4m)

Statement of Comprehensive Income	2022-23 Budget \$000s	2022-23 Actual \$000s	Variation \$000s	Past year 2021-22 \$000s
Total Income	1 079 226	1 072 577	(6 649)	1 105 933
Total Expenses	1 038 301	1 065 660	27 359	1 038 414
<b>Net Result</b>	<b>40 925</b>	<b>6 917</b>	<b>(34 008)</b>	<b>67 519</b>
Other Comprehensive Income				
<b>Total Comprehensive Result</b>	<b>40 925</b>	<b>6 917</b>	<b>(34 008)</b>	<b>67 519</b>

\* The 2022-23 budget is the 2022-23 original budget that aligns to the 2022-23 State Budget Paper 4.

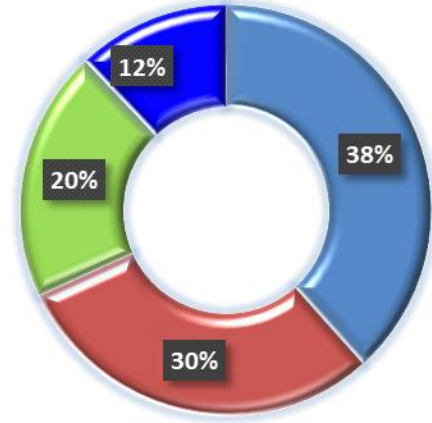
Assets and Liabilities

Total Assets as at 30 June 2023 \$744.8m



- Cash & Cash Equivalents (\$259.8m)
- Land & Land Held for Sale (\$71.9m)
- Buildings & Leasehold Improvements (\$294.2m)
- Other Plant & Equipment (\$71.4m)
- Other (\$41.6m)

Total Liabilities as at 30 June 2023 \$610.8m



- Employee Benefits (\$234.3m)
- Provisions (\$182.3m)
- Financial liabilities (\$120.6m)
- Other (\$73.6m)

Statement of Financial Position	2022-23 Budget \$000s	2022-23 Actual \$000s	Variation \$000s	Past year 2021-22 \$000s
Current assets	294 452	287 047	(7 405)	261 604
Non-current assets	437 289	457 764	20 475	413 327
<b>Total assets</b>	<b>731 741</b>	<b>744 811</b>	<b>13 070</b>	<b>674 931</b>
Current liabilities	189 367	170 406	(18 961)	151 415
Non-current liabilities	429 506	440 418	10 912	395 648
<b>Total liabilities</b>	<b>618 873</b>	<b>610 824</b>	<b>(8 049)</b>	<b>547 063</b>
<b>Net assets</b>	<b>112 868</b>	<b>133 987</b>	<b>21 119</b>	<b>127 868</b>
<b>Equity</b>	<b>112 868</b>	<b>133 987</b>	<b>21 119</b>	<b>127 868</b>

**Consultants disclosure**

The following is a summary of external consultants that have been engaged by the agency, the nature of work undertaken, and the actual payments made for the work undertaken during the financial year.

**Consultancies with a contract value below \$10,000 each**

<b>Consultancies</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Nil		\$0

**Consultancies with a contract value above \$10,000 each**

<b>Consultancies</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
The University of Adelaide	Longitudinal study on the impacts of community mental ill-health on South Australia Police.	\$165 700
BDO Services Pty Ltd	Compose a high-level report on the current state of SAPOL's information governance framework.	\$129 800
Flinders University	Conduct the demand management modelling project.	\$89 600
Seawright Consulting Services Pty Ltd	Independent review of District Policing Teams and assessment of the trial Response Extended Hours Roster including demand management modelling.	\$26 900
<b>Total</b>		<b>\$412 000</b>

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/annual-reporting-data>.

See also the [Consolidated Financial Report of the Department of Treasury and Finance](#) for total value of consultancy contracts across the South Australian Public Sector.

**Contractors disclosure**

The following is a summary of external contractors that have been engaged by the agency, the nature of work undertaken, and the actual payments made for work undertaken during the financial year.

**Contractors with a contract value below \$10,000**

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
All contractors below \$10,000 each - combined	Various	\$34 245

**Contractors with a contract value above \$10,000 each**

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Access Testing Pty Ltd	Agency staff engaged for testers for e-projects	\$624 862
Accesshq	Agency staff engaged for services relating to IS&T activities	\$558 108
Accru Harris Orchard	Agency staff engaged to provide coaching services	\$80 750
Adelaide Metropolitan	Private security guards sourced by Police Security Services Branch for existing service delivery	\$21 551
AG Security Group	Private security guards sourced by Police Security Services Branch for existing service delivery	\$353 235
Akkodis Australia Talent	Agency staff services	\$952 705
Allegro Recruitment Consult PI	Agency staff engaged for services relating to IS&T activities	\$69 587
BDO Services Pty Ltd	Contractor services	\$16 295

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Blackbird IT Pty Ltd	Agency staff engaged for services relating to IS&T activities	\$29 993
Blue Crystal Solutions Pty Ltd	Agency staff engaged for services relating to IS&T activities	\$175 420
Chamonix IT Group Ltd	Agency staff engaged for services relating to IS&T activities	\$183 200
Chandler Macleod Group Ltd	Agency staff engaged to provide administrative services	\$79 425
Chloe Luu Consulting	Claims management services	\$66 960
Corporate Health Group	Agency staff engaged to assist with the role of the Police Medical Officer	\$207 341
Deloitte Touche Tohmatsu	Agency staff services for business case development	\$354 197
DFP Recruitment Services	Agency staff engaged to provide administrative services	\$259 285
Dialog Pty Ltd	Agency staff engaged for projects	\$1 803 733
Edge Recruitment	Agency staff engaged to provide administrative and other services	\$581 284
Escient Pty Ltd	Agency staff engaged for architecture e projects	\$1 235 651
Fragile To Agile (Asia Pac) Pty Ltd	Agency staff engaged for architecture e-projects	\$411 896
Fujitsu Australia Ltd	Monthly system/application management services	\$384 684

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Hays Specialist Recruitment	Agency staff engaged to provide administrative services	\$2 794 022
HSM Training	Delivery for training on Human source books	\$13 000
Hudson Global Resources (Aust)	Agency staff services	\$151 089
Attorney-General's Department	Agency staff engaged from Office of the Director of Public Prosecutions to provide solicitors services	\$73 828
Information Proficiency & Sigma Data Solutions	Agency staff engaged to provide administrative services and other services	\$53 830
Innodev Pty Ltd	Agency staff engaged for projects	\$1 908 078
Kantar Public Australia	Agency staff engaged to provide research/survey services	\$86 000
KPMG	Agency staff engaged for projects	\$73 912
Manpower Services Australia Pty Ltd	IS&T Contractor Services	\$247 292
MCBI	Agency staff engaged for projects	\$107 306
Meegan Security Services	Private security guards sourced by Police Security Services Branch for existing service delivery	\$23 174
Mint Research Pty Ltd	Quantitative market research services	\$43 241
Modis Staffing Pty Ltd	Agency staff engaged for services relating to IS & T activities	\$263 014

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
NRI Australia Limited	Agency staff engaged for projects	\$789 914
Nutshell Systems Pty Ltd	Agency staff engaged for projects	\$28 490
Paxus Australia Pty Ltd	Agency staff engaged for projects and services relating to IS&T activities	\$1 709 232
Peoplebank Australia Ltd	Agency staff services	\$861 102
Procurement Partners	Procurement services	\$27 349
Randstad Pty Ltd	Agency staff engaged to provide administrative project work and other services	\$2 261 321
Roberts Metal Fabrication	Vehicle repairs, maintenance, commissioning and decommissioning services	\$33 860
Rubicon Red Pty Ltd	IS&T related services	\$29 118
Safeselect	Psychometric testing of recruitment applicants	\$324 580
SBC IT Pty Ltd	Agency staff services	\$179 948
Spice Risk & Insurance Pty Ltd	Agency staff engaged to provide administrative services	\$128 360
SRA Information Technology Pty Ltd	IS&T Contractor Services	\$140 665
State Security & Protective Services (Aust) Pty Ltd	Private security guards sourced by Police Security Services Branch for existing service delivery	\$948 486
Stillwell Management Consultants Pty Ltd	Agency staff engaged to assist with staff recruitment	\$132 445

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Talent International (SA) Pty Ltd	Agency staff engaged for architecture e projects	\$322 138
Worcomp Pty Ltd	Agency staff engaged to assist with the role of the Police Medical Officer and outsourced medical tests	\$359 973
Sub Total		\$22 564 929
<b>Total</b>		<b>\$22 599 174</b>

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/annual-reporting-data>.

The details of South Australian Government-awarded contracts for goods, services, and works are displayed on the SA Tenders and Contracts website.

[View the agency list of contracts](#).

The website also provides details of [across government contracts](#).



## Other information

### Police Security Officers

Police Security Services Branch (PSSB) continues to provide protective security services to South Australian Government sites including Protected Places and Critical Infrastructure and High Risk (CI-HR) assets. PSSB deploys police security officers (PSOs) to perform static security duties; protective security patrols; and operates the Security Control Centre (SCC) providing a whole-of-government alarm and CCTV monitoring service on a cost recovery basis.

In October 2022, legislative amendments occurred enabling the transition of protective security officers (PSOs) from the former *Protective Security Act 2007* to the *Police Act 1998*. The transition changed the title of PSOs to police security officers (PSOs).

On 17 July 2006, a previous Cabinet approved a Government Protective Security Policy that mandates PSSB as the security provider for 'designated' SA Government assets along with a whole-of-government alarm monitoring service.

As of June 2022, SA Government sites were designated as CI-HR assets and subsequently determined by the Minister for Police as needing protection pursuant to the South Australian Protective Security Framework. There are twenty sites determined to be Protected Places, eight of which are also designated as CI-HR assets.

The CI-HR assets were assessed on the basis that if they were destroyed, disrupted, degraded, harmed or rendered unavailable for an extended period there would be a significant impact on the delivery of key government services; or that the reputation of the state would be affected and there would be reduced community confidence in the SA Government's ability to effectively conduct business. Physical security in these premises is provided by PSOs who are trained and equipped to safely manage situations. The South Australian Protective Security Framework (Physical Security) sets out the process to follow for assets designated as CI-HR, with affected agencies required to identify any resource or costing pressures through the process of Cabinet submissions to the Emergency Management Council.

The role of the SCC is to provide protective security services to government clients through the monitoring of electronic security devices including alarms and CCTV, coordinating an appropriate response to incidents detected, monitoring of SA Government Radio Network (SAGRN) talk groups used by SA Government clients, and sending service work orders for identified electronic security breakdowns to clients.

PSSB comprises 264 FTE consisting of 241 PSOs, 15 Public Sector Act employees and 8 police officers. The duties performed by PSOs are incrementally expanding commensurate with the increase in staff.

The current PSO staffing model is outlined in the table below.

SECTION	DESCRIPTION	LEVEL	NUMBER	PSO TOTAL
Protective Security Unit	Police security officer sergeants	OPS5	5	112
	Police security officers	OPS3	107	
Security Control Centre	Senior police security officers	OPS4	5	29
	Police security officers	OPS3	24	
District Support Section	Police security officer sergeants	OPS5	5	100
	Senior police security officers	OPS3	5	
	Police Security Officers	OPS2	90	

There have been a total of 101 incidents at designated CI-HR sites, of which 37 resulted in the detention/arrest of a person. 64 incidents at CI-HR sites were of a minor nature.

There were a further 65 incidents at Protected Places where PSOs exercised their authorities.

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/annual-reporting-data>

### Reporting and investigating alleged corruption

Reports of alleged potential corruption within the South Australian public sector are received by SAPOLs Anti-Corruption Section (ACS) from a variety of sources including the Office for Public Integrity (OPI), Independent Commission Against Corruption (ICAC), the Australian Crime and Intelligence Commission, the Crown Solicitors Office, SAPOLs Internal Investigation Section, Crime Stoppers, police officers, members of the public, and from information provided pursuant to the requirements of the *Public Interest Disclosure Act 2018*.

TYPE OF INVESTIGATION	2022-23
ACS Investigation	126
ACS / ICAC Joint Investigation	0

In the ordinary course of business, ACS may conduct an initial investigation to assess information to determine whether there is a reasonable suspicion of corruption, or of serious or systemic misconduct or maladministration. Where such a suspicion is subsequently formed the matter is reported to OPI.

In many cases, matters may be ‘filed’ following initial assessment/investigation, where there is no reasonable suspicion of corruption and no supporting evidence to warrant further enquiries into the information.

Where ICAC or OPI have referred a matter to SAPOL to conduct an investigation, the Officer in Charge, ACS (or delegate) will determine whether the investigation is to be conducted by ACS, or sent to another investigation area within SAPOL. In certain circumstances, ACS may commence an investigation into a matter, however will advise OPI of the investigation in accordance with its reporting obligations.

The *Independent Commission Against Corruption Act 2012* changed significantly in October 2021. As a result of these changes, ICAC is no longer able to refer matters to the Director of Public Prosecutions for prosecution and must instead refer a matter to a law enforcement agency for further investigation and/or prosecution. The legal definition of corruption was also amended and now limits the type of offences the ICAC has the ability to investigate and then refer to SAPOL.

It should be noted from time to time the Australian Commission for Law Enforcement Integrity (ACLEI) may also direct joint investigations with ACS pursuant to *the Law Enforcement Integrity Commissioner Act 2006*. No joint ACS/ACLEI investigations were commenced during this reporting period.

The breakdown of total ACS investigations managed during 2022-23 is recorded below:

TYPE OF INVESTIGATION	2022-23
Miscellaneous Assessment	4
ACS Operations	112
Investigations referred SAPOL areas (not retained at ACS)	10
ICAC Trials managed by ACS (due to legislative change)	10

A breakdown of the category of the ‘public official’ alleged to have been involved in a potential issue of corruption in public administration is depicted below (as far as can be determined). Where a matter has allegedly involved more than one nominated ‘suspect’, the ‘public official’ status of the primary suspect is recorded.

PUBLIC OFFICIALS DEFINED (TOTAL INVESTIGATIONS)	2022-23
SAPOL Police Officer – sworn (including Community Constables)	43
SAPOL – unsworn / cadet	7
Protective Security	1
Other SA Public Sector	0
Local Government	2
State Government	67
Other (includes civilians)	5
Commonwealth Public Sector	1

Data for previous years is available at:  
<https://data.sa.gov.au/data/dataset/annual-reporting-data>

## Risk management

### Risk and audit at a glance

The SAPOL Risk and Performance Committee meet to provide timely, independent and objective advice to the Commissioner of Police to assist in discharging his responsibilities as they relate to SAPOL’s Audit and Risk Management Systems. The committee reports on internal audit controls, including financial, ensuring corporate risks have been identified and addressed, while fostering an ethical and accountable environment within SAPOL. The committee meet on a regular basis reporting to the Commissioner of Police as required. During 2022-23 this committee met on five occasions.

### Fraud detected in the agency

Category/nature of fraud	Number of instances
Theft by Deception (fraud) offences	0

NB: Fraud reported includes actual and reasonably suspected incidents of fraud.

### Strategies implemented to control and prevent fraud

Ongoing comprehensive audit practices detect any fraudulent behaviour. An overarching SAPOL Risk and Performance Committee comprising of SAPOL Executive and two independent external members, act as a coordinated corporate committee working across SAPOL to ensure risks have been identified and foster an ethical and accountable environment. The Committee advises the Commissioner of Police on matters of accountability and internal control affecting operations of SAPOL.

A dedicated Audit and Risk Management Section maintain the strategic oversight of fraud and corruption related matters that are reported to the Internal Investigation Section and Anti-Corruption Section, within Ethical and Professional Standards Branch. In addition, they perform targeted scheduled audits of critical SAPOL service areas such as property management, operational equipment, police custody facilities, police stations and financial management.

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/annual-reporting-data>

### Public interest disclosure

Number of occasions on which public interest information has been disclosed to a responsible officer of the agency under the *Public Interest Disclosure Act 2018*:

11

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/annual-reporting-data>

Note: Disclosure of public interest information was previously reported under the *Whistleblowers Protection Act 1993* and repealed by the *Public Interest Disclosure Act 2018* on 1/7/2019.

## Reporting required under any other act or regulation

Act or Regulation	Requirement
<i>Controlled Substances Act 1984</i>	<p>Section 52C(1)</p> <p>The Commissioner of Police must, on or before 30 September in each year (other than the calendar year in which this section becomes into operation), provide a report to the Attorney-General specifying the following information in relation to the financial year ending on the preceding 30 June:</p> <ul style="list-style-type: none"> <li>(a) the number of authorisations granted by senior officers under sections 52A and 52B during that financial year;</li> <li>(b) the public places or areas in relation to which those authorisations were granted;</li> <li>(c) the periods during which the authorisations applied;</li> <li>(d) the number of occasions on which a drug detection dog or electronic drug detection system indicated detection of the presence of a controlled drug, controlled precursor or controlled plant in the course of the exercise of powers under sections 52A and 52B.</li> </ul>

For the period 1 July 2022 to 30 June 2023:

### General Drug Detection Powers - Section 52A(3)

A senior police officer may authorise the exercise of powers under this section in relation to a public place. There were 34 authorisations granted by senior police officers pursuant to section 52A.

# OFFICIAL

## 2022-23 ANNUAL REPORT for SOUTH AUSTRALIA POLICE

LOCATION	NUMBER OF AUTHORISATIONS	SPECIFIC PERIOD/S AUTHORISATION APPLIED
Elizabeth City Centre & CBD, Elizabeth	4	1330 30/06/22 – 2200 07/07/22 1330 14/07/22 – 2200 14/07/22 1330 21/07/22 – 2200 21/07/22 1330 28/07/22 – 2200 28/07/22
Port Augusta CBD, Port Augusta	1	0001 10/07/22 – 0001 12/07/22
Wayville Showgrounds, Wayville	2	0930 22/07/22 – 1530 22/07/22 1100 21/04/23 – 1700 21/04/23
Glenelg Precinct & Surrounds, Glenelg	3	2100 23/07/22 – 0300 24/07/22 2000 17/12/22 – 2330 18/12/22 2100 18/02/23 – 2330 19/02/23
Balaklava Racecourse, Balaklava	1	0900 14/09/22 – 2330 14/09/22
Ellis Park, Adelaide	2	1200 03/10/22 – 1730 03/10/22 1130 02/01/23 – 1630 02/01/23
Pichi Richi Park, Quorn	1	1700 21/10/22 – 2130 22/10/22
South Parklands, Adelaide	1	0700 30/10/22 – 1100 30/10/22
Westfield Marion, Oaklands Park	3	1730 17/11/22 – 2100 01/12/22 0930 31/05/23 – 1530 31/05/23 1000 01/06/23 – 1200 01/06/23
Noarlunga Centre, Noarlunga	2	1130 18/11/22 – 1330 18/11/22 1230 14/12/22 – 1430 14/12/22
Gawler CBD, Gawler	3	1800 02/12/22 – 0300 03/12/22 1800 13/01/23 – 0200 14/01/23 1800 20/01/23 – 0200 21/01/23
Serafino Winery, McLaren Vale	1	1300 17/12/22 – 2300 17/12/22
Mannum Golf Club, Mannum	1	1200 21/01/23 – 0700 22/01/23
Seppeltsfield Winery, Seppeltsfield	1	1200 22/01/23 – 2300 22/01/23
Bonython Park, Port Rd, Adelaide	1	1100 10/02/23 – 1630 10/02/23
North Terrace & River Torrens, Adelaide	3	1500 09/03/23 – 1500 23/03/23 0000 13/04/23 – 2359 26/04/23 0000 04/05/23 – 2359 17/05/23
Morphettville Racecourse, Morphettville	1	1000 13/03/23 – 2100 13/03/23
Onkaparinga Road, Woodside	1	1000 02/04/23 – 0030 02/04/23
King William Street, Adelaide	1	0000 27/04/23 – 2359 10/05/23
Arndale Interchange & Surrounds, Kilkenny	1	1100 05/06/23 – 1330 05/06/23

### Drug Transit Route Deployments - Section 52B(1)

There were 14 authorisations granted by senior police officers for identified drug transit routes pursuant to section 52B(1).

This authorisation enabled drug detection powers to be exercised in a defined area for specified periods that do not exceed 14 days. Nil authorisations exceeded the 14 day limit.

LOCATION	NUMBER OF AUTHORISATIONS	SPECIFIC PERIOD/S AUTHORISATION APPLIED
Eyre Hwy, Ceduna	2	0700 17/07/22 – 1500 18/07/22 0700 08/12/22 – 1700 09/12/22
Princes Hwy, Kingston	1	1200 24/08/22 – 1800 24/08/22
Port Augusta Hwy, Merriton	2	0900 25/08/22 – 1600 25/08/22 0930 31/03/23 – 1830 31/03/23
Stuart Hwy, Coober Pedy	1	0001 14/09/22 – 2359 16/09/22
Barrier Hwy, Oodla Wirra	1	2350 30/09/22 – 1200 01/10/22
Mallee Hwy, Pinnaroo	1	0001 01/10/22 – 1200 01/10/22
Sturt Hwy, Yamba	2	1200 30/09/22 – 1200 01/10/22 1200 30/06/23 – 1200 01/07/23
Carpenter Rocks Rd, Moorak	1	0600 11/12/22 – 1800 11/12/22
Glenelg Hwy, Glenburnie	1	0700 22/12/22 – 0700 23/12/22
Princes Hwy, Glenburnie	1	1500 05/04/23 – 1500 06/04/23
Princes Hwy, Monteith	1	0800 23/03/23 – 0800 24/03/23

Overall, there were 195 deployments where teams operated under section 52A *Controlled Substances Act 1984* (CSA), including under section 66S *Summary Offences Act 1953* (SOA), and section 52B in the following areas:

DEPLOYMENTS	2022-23
Section 52A(2)(a) (CSA) – Licensed Premises	54
Section 52A(2)(b) (CSA) – Public Venues	1
Section 52A(2)(c) (CSA) – Public Passenger Carrier	74
Section 52A(2)(d) (CSA) – Public Place	35
Section 52B(1) (CSA) – Drug Transit Route	24
Section 66S (SOA) – Declared Public Precinct (52A)	7
<b>TOTAL</b>	<b>195</b>

There were 1895 indications of the presence of a controlled drug, controlled precursor or controlled plant during the exercise of powers under sections 52A(2)(a), 52A(2)(b), 52A(2)(c), 52A(2)(d) and 52B(1) CSA, including 66S SOA provisions.

From these 1895 indications there were 288 detections, 1216 'residual admits' and 391 'residual denies'. As a result of the 288 detections, there were 319 arrest/reports, drug diversion and/or cannabis expiation notices initiated.

Total seizures during the Passive Alert Detector Dog (PADD) deployments under section 52A and section 52B were 93 ecstasy tablets, approximately 1.081 kilograms of cannabis, 28.9 grams of amphetamine, 25.2 grams of cocaine, 5 grams of heroin and 117 pieces of drug paraphernalia.

Data for the previous years is available at:

<https://data.sa.gov.au/data/dataset/annual-reporting-data>



Act or Regulation	Requirement
<i>Evidence Act 1929</i>	<p>Section 49</p> <p>(7) The Commissioner of Police shall in each calendar year report to the Minister responsible for the police force the number of applications made under subsection (1a) by members of the police force during the previous calendar year, and the Corporate Affairs Commission shall in each calendar year report to the Minister to whom it is responsible the number of applications made under subsection (1a) by officers of the Commission during the previous calendar year.</p> <p>(8) A report under subsection (7) may be incorporated in any other annual report that the Commissioner of Police or the Corporate Affairs Commission (as the case may be) is required by or under statute to make to the Minister to whom the report under that subsection is to be submitted.</p>

**Power to Order Inspection of Banking Records - Section 49(1a)**

There were 515 orders (received at Prosecution Services Branch as required by the General Order) granted by Magistrates upon application by members of the police force pursuant to section 49(1a) of the Act for the period 1 July 2022 to 30 June 2023. This represents an increase from 2021-22, when the result was 268 orders. This could be attributed to more orders considered as investigation tools in illicit drug crime, frauds and more generic theft investigations where cashless transactions are apparent.

Data for previous years is available at:  
<https://data.sa.gov.au/data/dataset/annual-reporting-data>

Act or Regulation	Requirement
<i>Hydroponics Industry Control Act 2009</i>	Section 34(1)  The Commissioner must, on or before 31 October in each year, submit to the Minister a report on the administration of this Act during the period of 12 months ending on the preceding 30 June.

For the period 1 July 2022 to 30 June 2023:

HYDROPONICS INDUSTRY CONTROL ACT and REGULATIONS	2022-23
Apprehension reports	0
Offences	0
Expiations	0
Number of applications received for Hydroponics Equipment Dealer's Licence	0
Number of applications received for approval of Hydroponics Industry Employees	0
Number of applications received seeking a Ministerial Exemption from the Act	0

For the purpose of this Act, a person will be taken to be carrying on the business of selling prescribed equipment by retail.

Data for the previous years is available at:  
<https://data.sa.gov.au/data/dataset/annual-reporting-data>

Act or Regulation	Requirement
<i>Liquor Licensing Act 1997</i>	<p>Section 128AB</p> <p>The Commissioner of Police must include in the Commissioner of Police’s report to the Minister responsible for the administration of the <i>Police Act 1998</i> the following information in respect of each order made under Subdivision 3 in the financial year to which the report relates because of information classified by the Commissioner of Police as criminal intelligence:</p> <ul style="list-style-type: none"> <li>(a) the number of orders made;</li> <li>(b) the location of the licensed premises from which the persons were barred;</li> <li>(c) statistical information about— <ul style="list-style-type: none"> <li>(i) the period for which the orders have effect; and</li> <li>(ii) the age, gender, race and residential postcode of the persons barred.</li> </ul> </li> </ul>

**Barring Orders - Section 128A**

There were no orders made pursuant to section 128AB of the *Liquor Licensing Act 1997* for the period 1 July 2022 to 30 June 2023.

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/annual-reporting-data>

Act or Regulation	Requirement
<i>Liquor Licensing Act 1997</i>	<p>Section 128C(8)</p> <p>The Commissioner of Police must include in his or her annual report to the Minister to whom the administration of the <i>Police Act 1998</i> is for the time being committed a record of—</p> <ul style="list-style-type: none"> <li>(a) the number of orders made under this section during the period to which the report relates; and</li> <li>(b) in relation to each order made during that period— <ul style="list-style-type: none"> <li>(i) the licensed premises or part of licensed premises in relation to which the order was made; and</li> <li>(ii) the period for which the order was in force; and</li> <li>(iii) the grounds on which the order was made; and</li> </ul> </li> <li>(c) any other matters the Commissioner of Police considers relevant.</li> </ul>

**Power of Police to Clear or Close Licensed Premises - Section 128C**

This report refers to orders made by Senior Police Officers to clear or close licensed premises deemed unsafe because of prevailing conditions at the premises.

There were no orders made pursuant to section 128C(8) of the *Liquor Licensing Act 1997* for the period 1 July 2022 to 30 June 2023.

Data for the previous years is available at:  
<https://data.sa.gov.au/data/dataset/annual-reporting-data>

Act or Regulation	Requirement
<i>Road Traffic Act 1961</i>	<p>Section 47E(8)</p> <p>The Commissioner of Police must, in the Commissioner’s annual report to the Minister responsible for the administration of the <i>Police Act 1998</i>, include the numbers of drivers required to submit to an alcotest in the course of the exercise of random testing powers (otherwise than at breath testing stations established in accordance with section 47DA).</p>

**Alcotest or Breath Analysis - Section 47E**

There were a total of 568 591 driver screening tests conducted for the period of 1 July 2022 to 30 June 2023.

Of those, pursuant to section 47E there were 125 330 mobile driver screening tests conducted.

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/annual-reporting-data>

Act or Regulation	Requirement
<i>Shop Theft (Alternative Enforcement) Act 2000</i>	<p>Section 18</p> <p>(1) The Commissioner of Police must, on or before 30 September in each year, prepare a report on the operation and administration of this Act during the period of 12 months that ended on the preceding 30 June.</p> <p>(2) A report required under this section must be incorporated in the annual report of the Commissioner of Police required under the <i>Police Act 1998</i>.</p>

For the period 1 July 2022 to 30 June 2023:

SHOP THEFT INFRINGEMENT NOTICES (STIN)	2022-23
STIN 1 issued	0
STIN 1 completed	0
STIN 2 issued	0
STIN 2 completed	0
Withdrawal of Consent (PD259)	0
Community service hours for STIN 2 offence	0
Apologies required for STIN 1 offence	0
Apologies required for STIN 2 offence	0
Apprehension Reports for breach	0
Apprehension Reports for subsequent breach	0

Data for the previous years is available at:

<https://data.sa.gov.au/data/dataset/annual-reporting-data>

Act or Regulation	Requirement
<i>Summary Offences Act 1953</i>	<p>Section 21K</p> <p>The following information must be included in the annual report of the Commissioner under section 75 of the <i>Police Act 1998</i> (other than in the year in which this section comes into operation):</p> <ul style="list-style-type: none"> <li>(a) the number of weapons prohibition orders issued under section 21H;</li> <li>(b) the number of weapons prohibition orders revoked under section 21H;</li> <li>(c) the number of appeals under section 21J and the outcome of each appeal that has been completed or finally determined;</li> <li>(d) any other information requested by the Minister.</li> </ul>

For the period 1 July 2022 to 30 June 2023:

WEAPONS PROHIBITION ORDERS	2022-23
Number of weapons prohibition orders issued under section 21H	2
Number of weapons prohibition orders revoked under section 21H	0
Number of appeals under section 21J and the outcome of each appeal that has been completed or finally determined	0
Breaches of Weapons Prohibition Orders	1

Data for the previous years is available at:  
<https://data.sa.gov.au/data/dataset/annual-reporting-data>

Act or Regulation	Requirement
<i>Summary Offences Act 1953</i>	<p>Section 72A(7)</p> <p>The following information must be included in the annual report of the Commissioner under section 75 of the <i>Police Act 1998</i> (other than in the year in which this section comes into operation) in respect of the period to which the report relates (the relevant period):</p> <ul style="list-style-type: none"> <li>(a) the number of declarations made under subsection (4) during the relevant period;</li> <li>(b) the number of metal detector searches carried out under this section during the relevant period;</li> <li>(c) the number of occasions on which a metal detector search carried out during the relevant period indicated the presence, or likely presence, of any metal;</li> <li>(d) the number of occasions on which weapons or articles of a kind referred to in Part 3A were detected in the course of such searches and the types of weapons or articles so detected;</li> <li>(e) any other information requested by the Minister.</li> </ul>

For the period 1 July 2022 to 30 June 2023:

METAL DETECTOR SEARCHES	2022-23
Number of declarations made under subsection (4)	33
Number of metal detector searches carried out	990
Number of occasions on which a metal detector search was carried out, indicated the presence or likely presence of any metal	339
Number of occasions on which weapons or articles of a kind (referred to in Part 3A) were detected	0

Data for the previous years is available at:

<https://data.sa.gov.au/data/dataset/annual-reporting-data>



Act or Regulation	Requirement
<p><i>Summary Offences Act 1953</i></p>	<p>Section 72B(9)</p> <p>The following information must be included in the annual report of the Commissioner under section 75 of the <i>Police Act 1998</i> (other than in the year in which this section comes into operation) in respect of the period to which the report relates (the relevant period):</p> <ul style="list-style-type: none"> <li>(a) the number of authorisations granted under subsection (3) during the relevant period; and</li> <li>(b) in relation to each authorisation granted during the relevant period (identified by location and date) -             <ul style="list-style-type: none"> <li>(i) the nature of the incident in relation to which the authorisation was granted; and</li> <li>(ii) the number of people searched in the exercise of powers under this section; and</li> <li>(iii) whether weapons or articles of a kind referred to in Part 3A were detected in the course of the exercise of powers under this section; and</li> <li>(iv) the types of weapons or articles so detected;</li> </ul> </li> <li>(c) the number of occasions on which the Commissioner gave consent under subsection (8) during the relevant period;</li> <li>(d) any other information requested by the Minister.</li> </ul>

**Special Powers to Prevent Serious Violence – Section 72B**

There were no authorisations under subsection 3 where Special Powers to Prevent Serious Violence were granted in the reporting period of 1 July 2022 to 30 June 2023.

Data for the previous years is available at:  
<https://data.sa.gov.au/data/dataset/annual-reporting-data>

Act or Regulation	Requirement
<i>Summary Offences Act 1953</i>	<p>Section 72F</p> <p>The following information must be included in the annual report of the Commissioner under section 75 of the <i>Police Act 1998</i> (other than in the year in which this section comes into operation):</p> <ul style="list-style-type: none"> <li>a) the number of occasions on which the search powers under section 72D were exercised during the period to which the report relates; and</li> <li>b) the number of occasions on which property was seized as a result of the exercise of those search powers and the nature of the property seized; and</li> <li>c) whether any persons were charged with explosives offences (within the meaning of section 72D) in connection with the exercise of those search powers; and</li> <li>d) any other information requested by the Minister.</li> </ul>

For the period 1 July 2022 to 30 June 2023:

This report refers to number of occasions a police officer has exercised search powers under Section 72D for the purpose of ascertaining whether a suspected explosives offence is being or has been committed.

EXPLOSIVE POWERS	2022-23
Searches section 72D	20
Number of times property seized for searches section 72D	11
Persons charged with explosives offences section 72D	15

NATURE OF PROPERTY SEIZED Section 72D	2022-23
Explosives - Commercial	4
Explosives - Home Made	3
Explosives - Incendiary	1
Explosives - Precursor	5
Explosives - Equipment	2
Explosive - Explosive Device	9
Explosive - Incendiary Device	1

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/annual-reporting-data>

Act or Regulation	Requirement
<i>Summary Offences Act 1953</i>	<p>Section 83C (6)</p> <p>The Commissioner must, as soon as practicable (but not later than three months) after each 30 June, submit a report to the Minister in relation to the year ended on that 30 June stating -</p> <p>(a) the number of authorisations and warrants granted under this section during that year;</p> <p>(b) the nature of the grounds on which the authorisations and warrants were granted;</p> <p>(c) the type of property taken from premises pursuant to warrant under this section;</p> <p>(d) any other matters the Commissioner considers relevant.</p>

The number of forced entries for the reporting period of 1 July 2022 to 30 June 2023 included:

SPECIAL POWERS OF ENTRY		2022-23**
No. of authorisations issued*		327
<b>Grounds for issue of authorisations:</b>		
Deceased person believed in premises section 83C(1)(a)		61
Person in premises requiring medical assistance section 83C(1)(b)		266
<b>Information reported:</b>		
Deceased		119
Attempt Suicide / Person Detained (Mental Health Act)		***30
Drug / Alcohol Overdose		6
Concern Occupant Deceased		0
Premises Empty / Unoccupied		54
Medical / Other Assistance Not Specified		85
No Medical Attention Required		22
Missing Person – Welfare Grounds		3
Authority Not Used – not required		8

\* Authorisations above were issued after concerned relatives or friends contacted police anxious about the welfare of a person who had not been seen for some time.

\*\* Recording of authorisations moved to a digital platform on 12 December 2021, enhancing recording and reporting practices.

\*\*\* Includes threats of suicide.

SPECIAL POWERS OF ENTRY	2022-23
<b>Grounds for issue of warrants*:</b>	
Searching the premises for material that might assist in identifying the deceased or relatives of the deceased, section 83C(3)(a)	3
Take property of the deceased into safe custody, section 83C(3)(b)	0

\* Property taken pursuant to warrants includes: drug/prescription medication, identification items, jewellery, cash and general property including personal effects and documents.

Data for the previous years is available at:

<https://data.sa.gov.au/data/dataset/annual-reporting-data>

Act or Regulation	Requirement
<i>Summary Offences Act 1953</i>	<p>Section 83BA(9)</p> <p>The Commissioner must include in the Commissioner's annual report to the Minister to whom the administration of the <i>Police Act 1998</i> is for the time being committed a record of the authorisations issued under subsection (7) during the period to which the report relates.</p>

### Overcrowding at Public Venues - Section 83BA

There were no authorisations issued pursuant to section 83BA of the *Summary Offences Act 1953* relating to the overcrowding at public venues for the period 1 July 2022 to 30 June 2023.

Data for the previous years is available at:

<https://data.sa.gov.au/data/dataset/annual-reporting-data>

## Reporting required under the *Carers' Recognition Act 2005*

The *Carers' Recognition Act 2005* is deemed applicable for the following: Department of Human Services, Department for Education, Department for Health and Wellbeing, Department for Innovation and Skills, Department of Planning, Transport and Infrastructure, South Australia Police and TAFE SA.

*Section 7: Compliance or non-compliance with section 6 of the Carers Recognition Act 2005 and (b) if a person or body provides relevant services under a contract with the organisation (other than a contract of employment), that person's or body's compliance or non-compliance with section 6.*

### **Awareness: There is a system to ensure all management, staff and volunteers have an understanding of the Carers Charter.**

SAPOL continues to promote the *Carers Recognition Act 2005* (SA), the Carers Charter and DHS Support services through a link on the SAPOL intranet site. National Carers Week was promoted in October 2022 via an all staff email and intranet notice. The email included links to: information on the *Carers Recognition Act 2005* (the Act) and the Carers Charter; Employee Assistance Section; SAPOLs *Disability Access and Inclusion Plan 2020-2024* (DAIP); and to further information available on the Department of Human Services website.

SAPOLs on-line Disability Awareness training is compulsory for all new employees. This training provides information to assist employees to understand and respond appropriately to the needs of people with a disability. The training also contains information on the Carers Charter and the Act, and the DAIP. A review/refresh of the online training program is ongoing.

SAPOLs Police Recruit Training Program, Constable Development Program and the Promotional Qualification Framework also incorporate disability management training.

### **Consultation: There is a system to ensure consultation with carers, or persons or bodies that represent carers, in the development and review of human resource plans, policies and procedures.**

Consultation was a key component of the development of SAPOLs DAIP. Actions under the DAIP remain ongoing.

Employees are able to raise enquiries related to policy considerations and provide feedback at any time to Diversity and Inclusion Branch (D&IB). These will be considered and responded to by D&IB's Policy & Development Unit or referred to the appropriate channel.

**Practice: There is a system to ensure the principles of the Carers Charter are reflected in human resource practice.**

SAPOLs *People Strategy 2021-2025, People Strategy Action Plan 2021-2023, Diversity and Inclusion Strategy 2021-2025, Diversity and Inclusion Action Plan 2021-2023*, and the DAIP affirm SAPOLs commitment to being a diverse and inclusive organisation. This commitment supports the principles of the Carers Charter.

SAPOL continues to support flexible work to assist employees in achieving some balance between work and other responsibilities (including those as a carer). There is a dedicated flexible work team and a comprehensive intranet site to assist employees in their application for flexible work.

Working from home flexibly continues to be utilised. This has provided a greater awareness, understanding and acceptance of flexible work.

SAPOLs Employee Assistance Section provides counselling support to all employees for a range of reasons when sought, including issues relating to relationships, stress management and work difficulties. An external Employee Assistance Program is also available to employees on issues that impact on their wellbeing.

## Public complaints

### Number of public complaints reported

<b>Complaint categories</b>	<b>Sub-categories</b>	<b>Example</b>	<b>Number of Complaints 2022-23</b>
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	34
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	816
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	0
Communication	Communication quality	Inadequate, delayed or absent communication with customer	0
Communication	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	67
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	0
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	24
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	0
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	0

<b>Complaint categories</b>	<b>Sub-categories</b>	<b>Example</b>	<b>Number of Complaints 2022-23</b>
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	0
Service quality	Information	Incorrect, incomplete, out-dated or inadequate information; not fit for purpose	0
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	0
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	170
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	0
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	677
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	0
<b>Total</b>			<b>1788*</b>

\* Excludes 123 complaints still under assessment and not categorised at the time of reporting.

<b>Additional Metrics</b>	<b>Total</b>
% complaints resolved within policy timeframes*	100%

\* Determined in accordance with Section 13(5) Police Complaints and Discipline Act 2016.

Data for previous years is available at:  
<https://data.sa.gov.au/data/dataset/annual-reporting-data>



**Service Improvements**

**Service Improvements resulting from complaints or consumer suggestions over 2022-23**

SAPOL is in the final development stage of a new complaints management software system update which will drive efficiencies throughout the complaint management and investigation process organisationally. Final project delivery of the product is expected to be complete in the last quarter of 2023.

As outlined last year the ongoing use of body worn video continues to result in improved timeframes for assessing complaint matters and determining appropriate outcomes.

**Compliance Statement**

South Australia Police is compliant with Premier and Cabinet Circular 039 – complaint management in the South Australian public sector.	Yes
South Australia Police has communicated the content of PC 039 and the agency’s related complaints policies and procedures to employees.	Yes

## **Appendix: Audited financial statements 2022-23**



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## To the Commissioner of Police South Australia Police

### Opinion

I have audited the financial report of the South Australia Police for the financial year ended 30 June 2023.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the South Australia Police as at 30 June 2023, its financial performance and its cash flows for year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2023
- a Statement of Financial Position as at 30 June 2023
- a Statement of Changes in Equity for the year ended 30 June 2023
- a Statement of Cash Flows for the year ended 30 June 2023
- Notes, comprising material accounting policy information and other explanatory information
- a Statement of Administered Comprehensive Income for the year ended 30 June 2023
- a Statement of Administered Financial Position as at 30 June 2023
- a Statement of Administered Cash Flows for the year ended 30 June 2023
- a Schedule of Income and Expenses attributable to Administered Items for the year ended 30 June 2023
- a Schedule of Assets and Liabilities attributable to Administered Items as at 30 June 2023
- Notes, comprising material accounting policy information and other explanatory information for administered items
- a Certificate from the Commissioner of Police and the Executive Director, Business Service.

## **Basis for opinion**

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and Australian Auditing Standards. My responsibilities under those standards are further described in the ‘Auditor’s responsibilities for the audit of the financial report’ section of my report. I am independent of the South Australia Police. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* have been met.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

## **Responsibilities of the Commissioner of Police for the financial report**

The Commissioner of Police is responsible for the preparation of the financial report that gives a true and fair view in accordance with relevant Treasurer’s Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Commissioner of Police is responsible for assessing the entity’s ability to continue as a going concern, taking into account any policy or funding decisions the government has made which affect the continued existence of the entity. The Commissioner of Police is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the assessment indicates that it is not appropriate.

## **Auditor’s responsibilities for the audit of the financial report**

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987*, I have audited the financial report of the South Australia Police for the financial year ended 30 June 2023.

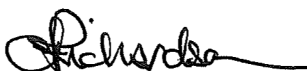
My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the South Australia Police's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Commissioner of Police
- conclude on the appropriateness of the Commissioner of Police's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

My report refers only to the financial report described above and does not provide assurance over the integrity of electronic publication by the entity on any website nor does it provide an opinion on other information which may have been hyperlinked to/from the report.

I communicate with the Commissioner of Police about, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.



Andrew Richardson  
**Auditor-General**

18 September 2023

# **South Australia Police (SAPOL)**

## **Financial Statements**

For the year ended 30 June 2023

**South Australia Police**  
**Certification of the Financial Statements**  
*for the year ended 30 June 2023*

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We certify that the:

- financial statements of the South Australia Police:
  - are in accordance with the accounts and records of the South Australia Police;
  - comply with relevant Treasurer's Instructions; and
  - comply with relevant accounting standards; and
  - present a true and fair view of the financial position of the South Australia Police at the end of the financial year and the result of its operations and cash flows for the financial year.
- internal controls employed by the South Australia Police for the financial year over its financial reporting and its preparation of financial statements have been effective.



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Grant Stevens  
Commissioner of Police

14 September 2023



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Stephen Johnke  
Executive Director, Business Service

14 September 2023

**South Australia Police**  
**Statement of Comprehensive Income**  
*for the year ended 30 June 2023*

	Note	2023 \$'000	2022 \$'000
<b>Income</b>			
Appropriation	2.1	938 578	971 647
Fees and charges	2.2	31 417	30 028
Commonwealth-sourced grants and funding	2.3	4 888	2 882
Resources received free of charge	2.4	5 681	4 659
Net gain from the disposal of non-current and other assets	2.5	443	6 025
SA Government grants, subsidies and transfers	2.6	86 696	84 619
Other income	2.7	4 874	6 073
<b>Total income</b>		<b>1 072 577</b>	<b>1 105 933</b>
<b>Expenses</b>			
Employee benefits expenses	3.3	836 864	783 808
Supplies and services	4.1	181 027	193 207
Depreciation and amortisation	4.2	45 423	44 605
Write down of non-current assets		233	1 609
Payments to Consolidated Account		-	13 920
Borrowing Costs		2 113	1 265
<b>Total expenses</b>		<b>1 065 660</b>	<b>1 038 414</b>
<b>Net result</b>		<b>6 917</b>	<b>67 519</b>
<b>Total comprehensive result</b>		<b>6 917</b>	<b>67 519</b>

The accompanying notes form part of these financial statements. The net result and total comprehensive result are attributable to the SA Government as owner.



**South Australia Police**  
**Statement of Financial Position**  
*as at 30 June 2023*

	Note	2023 \$'000	2022 \$'000
<b>Current assets</b>			
Cash and cash equivalents	6.1	259 804	246 665
Receivables	6.2	26 488	14 242
Inventories		255	197
Non-current assets classified as held for sale	5.4	500	500
<b>Total current assets</b>		<b>287 047</b>	<b>261 604</b>
<b>Non-current assets</b>			
Receivables	6.2	4 325	4 216
Property, plant and equipment	5.1	426 016	384 330
Intangible assets	5.4	27 423	24 781
<b>Total non-current assets</b>		<b>457 764</b>	<b>413 327</b>
<b>Total assets</b>		<b>744 811</b>	<b>674 931</b>
<b>Current liabilities</b>			
Payables	7.1	44 529	36 270
Employee benefits	3.4	79 196	76 611
Provisions	7.3	23 394	21 041
Financial liabilities	7.2	15 273	13 018
Other liabilities	7.4	8 014	4 475
<b>Total current liabilities</b>		<b>170 406</b>	<b>151 415</b>
<b>Non-current liabilities</b>			
Payables	7.1	18 939	20 736
Employee benefits	3.4	155 076	165 217
Provisions	7.3	158 878	144 509
Financial liabilities	7.2	105 326	62 349
Other liabilities	7.4	2 199	2 837
<b>Total non-current liabilities</b>		<b>440 418</b>	<b>395 648</b>
<b>Total liabilities</b>		<b>610 824</b>	<b>547 063</b>
<b>Net assets</b>		<b>133 987</b>	<b>127 868</b>
<b>Equity</b>			
Retained earnings		(92 751)	(98 870)
Asset revaluation surplus	8.1	141 518	141 518
Contributed capital		85 220	85 220
<b>Total equity</b>		<b>133 987</b>	<b>127 868</b>

The accompanying notes form part of these financial statements. The total equity is attributable to the SA Government as owner.

**South Australia Police**  
**Statement of Changes in Equity**  
*for the year ended 30 June 2023*

	Contributed capital	Asset revaluation surplus	Retained earnings	Total equity
Note	\$'000	\$'000	\$'000	\$'000
<b>Balance at 1 July 2021</b>	<b>85 220</b>	<b>141 518</b>	<b>(162 148)</b>	<b>64 590</b>
Prior period adjustment*	-	-	(4 241)	(4 241)
<b>Adjusted balance at 1 July 2021</b>	<b>85 220</b>	<b>141 518</b>	<b>(166 389)</b>	<b>60 349</b>
Net result for 2021-22	-	-	67 519	67 519
<b>Total comprehensive result for 2021-22</b>	<b>-</b>	<b>-</b>	<b>67 519</b>	<b>67 519</b>
<b>Balance at 30 June 2022</b>	<b>85 220</b>	<b>141 518</b>	<b>(98 870)</b>	<b>127 868</b>
Prior period adjustment**	-	-	(798)	(798)
<b>Adjusted balance at 1 July 2022</b>	<b>85 220</b>	<b>141 518</b>	<b>(99 668)</b>	<b>127 070</b>
Net result for 2022-23	-	-	6 917	6 917
<b>Total comprehensive result for 2022-23</b>	<b>-</b>	<b>-</b>	<b>6 917</b>	<b>6 917</b>
<b>Balance at 30 June 2023</b>	<b>85 220</b>	<b>141 518</b>	<b>(92 751)</b>	<b>133 987</b>
8.1				

\* There was a prior period adjustment made on the retained earnings at 30 June 2021. The adjustment related to the expense of several items that were previously capitalised as intangibles assets. In 2021-22 the International Accounting Standards Board endorsed an IFRS Interpretations Committee agenda decision on Configuration or Customisation Costs in a Cloud Computing Arrangement. Therefore, SAPOL commenced a review of intangible assets to ensure SAPOL's intangible programs were in line with MSB 138 Intangible Assets. As part of this review, it was determined that SAPOL should expense several items previously capitalised as intangible assets.

\*\* There has been a prior period adjustment made on the retained earnings at 30 June 2022. The adjustment relates to a duplicate payable from 2019 for Regulatory fees & fines impacting the cash alignment between controlled and administered.

The accompanying notes form part of these financial statements. All changes in equity are attributable to the SA Government as owner.

**South Australia Police**  
**Statement of Cash Flows**  
*for the year ended 30 June 2023*

	Note	2023 \$'000	2022 \$'000
<b>Cash flows from operating activities</b>			
<b>Cash inflows</b>			
Appropriation		938 578	971 647
Fees and charges		29 689	29 788
Commonwealth-sourced grants and funding		4 888	2 882
GST recovered from the ATO		17 899	18 721
SA Government grants, subsidies and transfers		85 930	82 216
Receipts for paid parental leave scheme		1 230	1 063
Other receipts		4 374	12 563
<b>Cash generated from operations</b>		<b>1 082 588</b>	<b>1 118 880</b>
<b>Cash outflows</b>			
Employee benefits payments		(827 496)	(828 255)
Payments for supplies and services		(198 591)	(222 677)
Cash alignment transfers to Consolidated Account		-	(13 945)
Payments for paid parental leave scheme		(1 177)	(1 037)
Interest paid		(2 113)	(1 265)
Prior Period Cash Error		(798)	-
<b>Cash used in operations</b>		<b>(1 030 175)</b>	<b>(1 067 179)</b>
<b>Net cash provided by operating activities</b>	8.2	<b>52 413</b>	<b>51 701</b>
<b>Cash flows from investing activities</b>			
<b>Cash inflows</b>			
Proceeds from the sale of property, plant and equipment		463	17 530
<b>Cash generated from investing activities</b>		<b>463</b>	<b>17 530</b>
<b>Cash outflows</b>			
Purchase of property, plant and equipment		(24 855)	(21 915)
<b>Cash used in investing activities</b>		<b>(24 855)</b>	<b>(21 915)</b>
<b>Net cash used in investing activities</b>		<b>(24 392)</b>	<b>(4 385)</b>
<b>Cash outflows</b>			
Repayment of principal portion of lease liabilities		(14 882)	(14 772)
<b>Cash used by financing activities</b>		<b>(14 882)</b>	<b>(14 772)</b>
<b>Net cash used in financing activities</b>		<b>(14 882)</b>	<b>(14 772)</b>
<b>Net increase in cash and cash equivalents</b>		<b>13 139</b>	<b>32 544</b>
Cash and cash equivalents at the beginning of the reporting period		246 665	214 121
<b>Cash and cash equivalents at the end of the reporting period</b>	6.1	<b>259 804</b>	<b>246 665</b>

The accompanying notes form part of these financial statements.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2023*

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**NOTES TO THE FINANCIAL STATEMENTS**

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# South Australia Police

## Notes to and forming part of the financial statements

### for the year ended 30 June 2023

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#### 1 About South Australia Police

South Australia Police (SAPOL) is a not-for-profit government department of the State of South Australia. SAPOL is established pursuant to the *Public Sector Act 2009* as an administrative unit acting on behalf of the Crown.

SAPOL does not control any other entity and has no interests in unconsolidated structured entities. The financial statements and accompanying notes include all the controlled activities of SAPOL.

Administered financial statements relating to administered resources are presented separately as part of this report. Except as otherwise disclosed administered items are accounted for on the same basis and using the same accounting policies as for SAPOL's transactions.

##### 1.1. Basis of preparation

The financial statements are general purpose financial statements prepared in compliance with:

- section 23 of the *Public Finance and Audit Act 1987*;
- Treasurer's Instructions and Accounting Policy Statements issued by the Treasurer under the *Public Finance and Audit Act 1987*; and
- relevant Australian Accounting Standards.

No Australian Accounting Standards have been early adopted other than AASB 2021-2 which was adopted from 1 July 2021.

The financial statements are prepared based on a 12 month reporting period and presented in Australian currency. All amounts in the financial statements and accompanying notes have been rounded to the nearest thousand dollars (\$'000). The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

Assets and liabilities that are to be sold, consumed, or realised as part of the normal operating cycle have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

Significant accounting policies are set out throughout these notes.

SAPOL is liable for fringe benefits tax (FBT) and goods and services (GST).

Income, expenses and assets are recognised net of the amount of GST except:

- when the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office (ATO), in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable; and
- receivables and payables, which are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the Statement of Position.

Cash flows are included in the Statement of Cash Flows on a gross basis, and the GST components of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the ATO is classified as part of operating cash flows.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2023*

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**1.2. Objectives and programs**

The objective of SAPOL is to prevent crime, uphold the law, preserve the peace, assist the public in emergency situations, coordinate and manage responses to emergencies, regulate road use and prevent vehicle collisions. SAPOL operates under the following programs:

- **Public Safety** – Provides visible and available police services, working in partnership with the community and other agencies. SAPOL helps make South Australia a safer place to live, visit and do business through police response and assistance, management and emergency response, and coordination across the state.
- **Crime and Criminal Justice Services** – SAPOL's crime prevention and reduction and support of the criminal justice system contribute to the achievement of South Australia's strategic priorities. To prevent crime and reduce offending, SAPOL works in partnership with the community and other agencies.
- **Road Safety** – Policing for safer roads and road use across the state. SAPOL road safety services include the regulation of road use, education and vehicle collision prevention. Police work in partnership with the community and other agencies to achieve better road safety outcomes for all South Australians and those visiting the state.

The table on the following pages presents income and expenses attributable to each program, assets and liabilities cannot be reliably attributed to programs.

**South Australia Police**  
**Schedule of Income and Expenses**  
*for the year ended 30 June 2023*

Income and expenses by program	Public Safety		Crime and Criminal Justice Services		Road Safety		Total	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
<b>Income</b>								
Appropriation	338 320	408 223	496 169	481 678	104 089	81 746	938 578	971 647
Fees and charges	22 671	21 572	4 512	5 302	4 234	3 154	31 417	30 028
Commonwealth-sourced grants and funding	1 791	940	2 329	1 507	768	435	4 888	2 882
Resources received free of charge	2 083	1 518	2 706	2 437	892	704	5 681	4 659
Net gain from the disposal of property, plant and equipment	172	1 862	188	3 221	83	942	443	6 025
SA Government grants, subsidies and transfers	26 375	25 611	2 761	2 619	57 560	56 389	86 696	84 619
Other income	1 787	1 937	2 274	3 181	813	955	4 874	6 073
<b>Total income</b>	<b>393 199</b>	<b>461 663</b>	<b>510 939</b>	<b>499 945</b>	<b>168 439</b>	<b>144 325</b>	<b>1 072 577</b>	<b>1 105 933</b>
<b>Expenses</b>								
Employee benefit expenses	305 237	326 806	412 503	359 882	119 124	97 120	836 864	783 808
Supplies and services	66 912	84 622	74 750	79 091	39 365	29 494	181 027	193 207
Depreciation and amortisation	17 620	16 745	19 278	21 558	8 525	6 302	45 423	44 605
Write down of non-current assets	90	498	99	860	44	251	233	1 609
Payments to Consolidated Account	-	4 520	-	7 294	-	2 106	-	13 920
Borrowing costs	806	200	1 009	766	298	299	2 113	1 265
<b>Total expenses</b>	<b>390 665</b>	<b>433 391</b>	<b>507 639</b>	<b>469 451</b>	<b>167 356</b>	<b>135 572</b>	<b>1 065 660</b>	<b>1 038 414</b>
<b>Net result</b>	<b>2 534</b>	<b>28 272</b>	<b>3 300</b>	<b>30 494</b>	<b>1 083</b>	<b>8 753</b>	<b>6 917</b>	<b>67 519</b>

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2023*

**1.3. Impact of COVID-19 pandemic on SAPOL**

SAPOL incurred \$7.3 million in COVID-19 expenditure relating to employee entitlements (\$5.0 million) and supplies and services (\$2.3 million) in early 2022-23.

- Employee expenses primarily consisted of unsworn salaries for the PSO's expansion initiative, sworn penalties and allowances (mainly Voluntary Return to Service up to December 2022) and unsworn penalties and allowances;
- Supplies and services expenses primarily consisted of accommodation related expenditure (mainly contract cleaning), SES/-CFS resources and external staffing.

SAPOL ceased COVID-19 related functions in December 2022. No material costs associated with COVID-19 are anticipated in 2023-24.

**1.4. Budget performance**

The budget performance table compares SAPOL's outcomes against budget information presented to Parliament (2022 - 23 Budget Paper 4). The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

	Original budget	Actual	Variance
	2023	2023	
	\$'000	\$'000	\$'000
<b>Statement of Comprehensive Income</b>			
<b>Income</b>			
Appropriation	955 110	938 578	(16 532)
Fees and charges	29 017	31 417	2 400
Commonwealth-sourced grants and funding	4 874	4 888	14
Resources received free of charge	-	5 681	5 681
Net gain from the disposal of property, plant and equipment	-	443	443
SA Government grants, subsidies and transfers	86 694	86 696	2
Other income	3 531	4 874	1 343
<b>Total income</b>	<b>1 079 226</b>	<b>1 072 577</b>	<b>(6 649)</b>
<b>Expenses</b>			
Employee benefit expenses	836 709	836 864	155
Supplies and services	153 389	181 027	27 638
Depreciation and amortisation	46 607	45 423	(1 184)
Write down of non-current assets	-	233	233
Cash alignment transfers to Consolidated Account	26	-	(26)
Borrowing costs	1 570	2 113	543
<b>Total expenses</b>	<b>1 038 301</b>	<b>1 065 660</b>	<b>27 359</b>
<b>Net result</b>	<b>40 925</b>	<b>6 917</b>	<b>(34 008)</b>
<b>Total comprehensive result</b>	<b>40 925</b>	<b>6 917</b>	<b>(34 008)</b>



**South Australia Police**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2023*

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**1.4 Budget performance (continued)**

	Note	Original budget 2023 \$'000	Actual 2023 \$'000	Variance \$'000
<b>Investing expenditure summary</b>				
Total major projects	a	33 572	12 877	20 695
Total annual programs		12 948	15 515	(2 567)
<b>Total investing expenditure</b>		<b>46 520</b>	<b>28 392</b>	<b>18 128</b>

Explanations are provided for variances where variance exceeds the greater of 10% of the original budgeted amount and 5% of the original budgeted total expenses.

- a. Major projects – the 2022-23 original budget includes the Police Records Management System Stages 2 – 4 projects (\$12.800 million), Mobile Workforce Transformation Program (\$10.442 million), Expiation Notice Branch System Replacement (\$4.952 million) and APY Accommodation projects (\$4.242 million), and was adjusted during the year to take account of:
- approved adjustments for carryover and re-profiling of budgets to later financial years to reflect anticipated expenditure.
  - reclassification of budgets from Capital to Operating for Intangible projects in line with Accounting Standards.

**1.5. Significant transactions with government related entities**

All significant transactions with the SA Government related entities are identifiable in this financial report.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2023*

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**2. Income**

**2.1. Appropriation**

Appropriations are recognised as income on receipt.

Appropriation pursuant to the *Appropriation Act 2022* (the *Act*) provided funding of \$938.578 million (2022: \$971.647 million) for operational and capital projects purposes. Appropriation as per Schedule 1 of the *Act*, varied pursuant to section 5 of the *Act* for additional funding.

**2.2. Fees and charges**

	2023 \$'000	2022 \$'000
Police security services	14 279	13 278
Firearms licences and registration fees	6 122	6 558
Police information requests	2 865	2 808
Clamping and impound fees	5 442	4 972
Escorts - wide load/other	1 996	1 727
Other fees	713	685
<b>Total fees and charges</b>	<b>31 417</b>	<b>30 028</b>

All revenue from fees and charges is recognised from contracts with customers except for clamping and impound fees.

Clamping and impound fees are recognised on receipt under AASB 1058 *Income of Not-For-Profit Entities*. These fees are charged under the *Criminal Law (Clamping, Impounding and Forfeiture of Vehicles) Act 2007* in relation to motor vehicles in connection with certain offences and alleged offences, and for other purposes.

SAPOL recognises all revenue from contracts with customers at a point in time under AASB 15 *Revenue from Contracts with Customers* (AASB 15), from the following major sources:

**Police security services**

Revenue from police security services is recognised when SAPOL has provided services in line with Memorandums of Administrative Arrangements with other SA Government agencies. These services are billed monthly in arrears using the input method using the labour hours expended, resources consumed, and costs incurred.

**Firearms licences and registration fees**

Firearms licences and registration fees are less than \$15 000. In accordance with *Treasurer's Instructions (Accounting Policy Statements)*, SAPOL has adopted the low value recognition exemption Aus8.1 under AASB 15, for firearms licences and registration fees. Revenue is recognised when fees are paid.

**Police information requests**

Revenue from police information requests are fees raised under the *Police Act 1998* and are service fees for copies of reports being provided to the customer such as history checks, police information requests and antecedent / apprehension reports. Revenue is recognised when fees are paid.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
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**2.3. Commonwealth - sourced grants and funding**

Commonwealth-sourced grants and funding \$4.888 million (2022: \$2.882 million) are usually subject to terms and conditions set out in the contract correspondence or legislation. Revenue from Commonwealth-sourced funding is recognised when the entity obtains control over the granted assets, generally when the cash is received, unless otherwise specified.

In 2022-23 \$2.186 million (2022: \$0.800 million) was recognised for the progress made towards constructing SAPOL infrastructure in APY lands, refer to note 7.4 for remaining unearned revenue in relation to this funding.

During 2022-23 SAPOL recovered costs associated with resources provided at the request of the Commonwealth Government in relation to:

- Family Law Information Sharing Program
- ANZCTC Drill Exercise and Training Consumable Program
- Australian Criminal Intelligence Commission (ACIC) - Jurisdictional criminal history referrals
- Umuwa Multi-Agency Police Facility
- National Criminal Intelligence System (NCIS) Engagement with ACIC
- Operation Midrealm
- Operation Morpheus
- Australian Federal Police

Conditions attached to these grants require any unspent funds to be returned to the Commonwealth.

**2.4. Resources received free of charge**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Services received free of charge - Shared Services SA	3 821	3 678
Services received free of charge - Department of the Premier and Cabinet	456	389
Contributed (donated) asset revenue	1 404	592
<b>Total resources received free of charge</b>	<b>5 681</b>	<b>4 659</b>

Contributions of services are recognised only when a fair value can be determined reliably, and the services would be purchased if they had not been donated.

SAPOL receives Financial Accounting, Taxation, Payroll, Accounts Payable, Accounts Receivable and systems support from Shared Services SA free of charge. In addition information, communication and telecommunications and media monitoring services are received free of charge from the Department of the Premier and Cabinet following Cabinet's approval to cease intra-government charging.

In 2022-23 SAPOL received assets free of charge from State and Commonwealth Governments.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2023*

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**2.5. Net gain from the disposal of property, plant and equipment**

	2023 \$'000	2022 \$'000
<b>Land and buildings held for sale</b>		
Proceeds from disposal	-	17 000
Less net book value of assets disposed (written off)	-	(11 214)
Less Disposal costs	-	(376)
<b>Net gain from disposal of land and buildings held for sale</b>	<u>-</u>	<u>5 410</u>
<b>Vehicles</b>		
Proceeds from disposal	449	630
Less carrying amount of assets disposed	-	(7)
<b>Net gain from disposal of vehicles</b>	<u>449</u>	<u>623</u>
<b>Other PPE</b>		
Proceeds from disposal other PPE	4	-
<b>Net gain from disposal of other PPE</b>	<u>4</u>	<u>-</u>
<b>Total assets</b>		
Proceeds from disposal	453	17 630
Less net book value of assets disposed	-	(11 221)
Less disposal costs	-	(376)
<b>Net gain from disposal of owned assets</b>	<u>453</u>	<u>6 033</u>
<b>Net gain / (loss) on modification of right-of-use assets</b>	<u>(10)</u>	<u>(8)</u>
<b>Total net gain from disposal of non current assets</b>	<u><u>443</u></u>	<u><u>6 025</u></u>

In 2021-22, SAPOL sold part of the former Fort Largs Police Academy and the former Stirling Police Station which were held for sale in 2020-21. Net proceeds from the disposal of the former Fort Largs Police Academy and Stirling Police Station were transferred to DTF in line with State Budget approvals.

Gains/Loss on modification of right-of-use (ROU) assets include derecognition of the ROU assets (note 5.3) and associated lease liabilities (note 7.2) where the lease terms and conditions were modified during the current year.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2023*

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**2.6. SA Government grants, subsidies and transfers**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Contributions from the Community Road Safety Fund <sup>(1)</sup>	46 687	45 548
DTF Contingency Fund - Other <sup>(5)</sup>	3	942
Contributions from the Community Emergency Services Fund <sup>(2)</sup>	25 276	24 660
Road Safety Development Funding <sup>(3)</sup>	10 705	10 820
Prosecution and other court fees <sup>(4)</sup>	1 706	1 714
Other intra-government transfers	2 319	935
<b>Total SA Govt grants subsidies and transfers</b>	<b>86 696</b>	<b>84 619</b>

SA Government grants, subsidies and transfers are primarily recognised as income on receipt.

- (1) Community Road Safety Fund (CRSF) – SAPOL received \$46.687 million (2022: \$45.548 million) from the Department for Infrastructure and Transport (DIT) to fund road safety initiatives included within SAPOL's Road Safety Program – refer note 1.2.
- (2) Community Emergency Services Fund (CESF) – SAPOL received \$25.276 million (2022: \$24.660 million) from South Australia Fire and Emergency Services (SAFECOM) for the provision of emergency services included in SAPOL's Public Safety Program – refer note 1.2.
- (3) Road Safety Development funding - SAPOL receives funding from the Compulsory Third Party Insurance Regulator for the provision of Road Safety Services including the development of data analytic capabilities, implementing road safety strategic communication/engagement programs and heavy vehicle enforcement activities. Revenue is recognised on delivery of road safety activities which are billed quarterly and in arrears. At 30 June 2023, \$4.697 million (2022: \$3.424 million) is within Receivables – refer note 6.2.
- (4) Prosecution and other court fees are recognised on receipt from the Attorney-General's Department who collect fees on SAPOL's behalf and pass on the fees received to SAPOL monthly.
- (5) DTF Contingency Fund – SAPOL received \$0.710 million from the Government Energy Building Fund and \$0.232 million related to Enterprise Agreement adjustments in 2021-22.

**2.7. Other income**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Employee benefits recoveries	2 394	3 258
Goods and services recoveries	979	1 299
Sundry receipts	793	837
Rent revenue	392	225
Other sundry revenues	316	454
<b>Total other income</b>	<b>4 874</b>	<b>6 073</b>

**South Australia Police**  
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**3. Committees and employees**

SAPOL's Executive Leadership Team (ELT) support the Commissioner of Police and the Deputy Commissioner of Police to achieve the aims of the SAPOL corporate business plan. This includes providing leadership and direction within their respective service areas and contributing to the overall performance of SAPOL.

**3.1. Key management personnel**

Key management personnel of SAPOL include the Minister for Police, Emergency Services and Correctional Services, the Commissioner of Police and various other members of the ELT.

The compensation detailed below excludes the salary and other benefits of the Minister for Police, Emergency Services and Correctional Services receives. The Minister's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account (via the Department of Treasury and Finance) under section 6 the *Parliamentary Remuneration Act 1990*.

	2023	2022
	\$'000	\$'000
Salaries and other short-term employee benefits	4 384	4 265
Post-employment benefits	909	937
<b>Total compensation</b>	<b>5 293</b>	<b>5 202</b>

Although the Commissioner of Police's salary is funded from 'Recurrent Expenditure – Special Acts' which is an administered item his remuneration has been included in the figures above.

**Transactions with key management personnel and other related parties**

SAPOL did not enter into any transactions with key management personnel or their close family during the reporting period.

**3.2. Board and Committees**

***Police Review Tribunal***

The Police Review Tribunal hears appeals arising from a selection of decisions for positions between the rank of Senior Constable and Senior Sergeant.

Mr Swain, David  
 Mr Field, Frederick Robert  
 Mr Fahey, John  
 Ms Saunders, Dymphna

***Mobile Workforce Transformation Program Board***

The Mobile Workforce Transformation Program Board is responsible for providing oversight, direction and key decision making for the Program.

Mr Cochrane, Rob  
 Ms Williams, Linda\*  
 Mr Cameron, Hamish\*  
 Mr Parrott, Ian\*  
 Mr Johnke, Stephen\*  
 Ms Summers, Kim-Sherie\*  
 Ms Vaiju, Joshi\*

**South Australia Police**  
**Notes to and forming part of the financial statements**  
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**3.2 Board and Committees (continued)**

**SAPOL Risk and Performance Committee**

Mr Brenton, Scroop  
 Mr Kyffin, Thompson  
 Mr Watkins, Simon\*  
 Ms Kameniar, Narelle\*  
 Mr Jihinke, Stephen\*  
 Ms Summers, Kim-Sherie\*  
 Mr Worth, Peter\*

\* In accordance with the Premier and Cabinet Circular No. 016, government employees did not receive any remuneration for board/committee duties during the financial year.

The number of members whose remuneration received or receivable falls within the following bands:

	<b>2023</b>	<b>2022</b>
\$0	10	8
\$1 - \$19 999	6	6
<b>Total number of members</b>	<b>16</b>	<b>14</b>

The total remuneration received or receivable by members was \$0.025 million (2022: \$0.028 million). Remuneration of members reflects all costs of performing Tribunal and Board duties including sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and any related fringe benefits tax.

**3.3. Employee benefits expenses**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Salaries and wages	585 763	589 552
Employment on-costs - superannuation	78 986	74 702
Annual leave	74 824	72 678
Workers compensation	27 374	17 901
Employment on-costs - other	37 038	35 361
Additional compensation	13 798	6 285
Police Service Leave	1 718	1 196
Long service leave	15 971	(15 332)
Other employment related expenses	996	1 051
Targeted voluntary separation packages	66	90
Skills and experience retention leave	330	324
<b>Total employee benefits expenses</b>	<b>836 864</b>	<b>783 808</b>

**Employment on-costs – superannuation**

SAPOL employee are employed under part 7 of the *Public Sector Act 2009*. Superannuation employment on-cost charge represents SAPOL's contributions to superannuation plans in respect of current services of current employees.

**South Australia Police**  
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**3.3 Employee benefits expenses (continued)**

<i>Employee remuneration</i>	<b>2023</b>	<b>2022</b>
The number of employees whose remuneration received or receivable falls within the following bands:	<b>Number</b>	<b>Number</b>
\$157 001 - \$160 000*	n/a	154
\$160 001 - \$180 000	559	565
\$180 001 - \$200 000	142	195
\$200 001 - \$220 000	84	80
\$220 001 - \$240 000	46	48
\$240 001 - \$260 000	28	33
\$260 001 - \$280 000	5	8
\$280 001 - \$300 000	3	4
\$300 001 - \$320 000	4	6
\$320 001 - \$340 000	3	6
\$340 001 - \$360 000	2	4
\$360 001 - \$380 000	-	2
\$400 001 - \$420 000	1	-
\$420 001 - \$440 000	1	-
\$440 001 - \$460 000	-	1
\$460 001 - \$480 000	1	-
\$480 001 - \$500 000	1	1
\$500 001 - \$520 000	-	1
<b>Total</b>	<b>880</b>	<b>1 108</b>
Police	865	1 093
Public Servant	15	15
<b>Total</b>	<b>880</b>	<b>1 108</b>

\*This band has been included for the purpose of reporting comparative figures based on the executive base level remuneration rate for 2021-22.

The table includes all employees whose normal remuneration was equal to or greater than the base executive remuneration level during the year. Remuneration of employees reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, salary sacrifice benefits, fringe benefits and any fringe benefits tax paid or payable in respect of those benefits. The total remuneration received by these employees for the year is \$162.5 million (2022: \$202.5 million).



**South Australia Police**  
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**3.3 Employee benefits expenses (continued)**

**Targeted voluntary separation packages (TVSP) and SA Government Workforce Rejuvenation Program**

The number of employees who received a TVSP during the reporting period was 1 (2022: 1) and the SA Government Workforce Rejuvenation was nil (2022: 47).

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Amount paid to separated employees:		
Targeted Voluntary Separation Packages	66	90
Rejuvenation Program*	-	2 083
Leave paid to separated employees	-	1 294
<b>Net cost to SAPOL</b>	<b>66</b>	<b>3 467</b>

\* This has been included to disclose separation resulting from the SA Government Workforce Rejuvenation Program.

**3.4. Employee benefits liability**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Annual leave	49 232	50 365
Accrued salaries and wages	8 563	7 281
Long service leave	18 521	16 441
Police service leave	2 060	1 714
Skills and experience retention leave	552	599
Leave bank	268	211
<b>Total current employee benefits</b>	<b>79 196</b>	<b>76 611</b>
<b>Non-current</b>		
Long service leave	148 234	156 627
Police service leave	5 343	7 225
Leave bank	1 198	1 365
Other employee entitlements	301	-
<b>Total non-current employee benefits</b>	<b>155 076</b>	<b>165 217</b>
<b>Total employee benefits</b>	<b>234 272</b>	<b>241 828</b>

Employee benefits accrue as a result of services provided up to the reporting date that remain unpaid. Long-term employee benefits are measured at present value and short-term employee benefits are measured at nominal amounts.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
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**3.4 Employee benefits liability (continued)**

***Salary and wages, annual leave, skills and experience retention leave (SERL) and sick leave***

The liability for salary and wages is measured as the amount unpaid at the reporting date at remuneration rates current at reporting date.

The annual leave liability and the SERL liability in full is expected to be payable within 12 months and is measured at the undiscounted amount expected to be paid.

The actuarial assessment performed by the Department of Treasury and Finance determined the salary inflation for short term employee benefits rate at 2% (2022: 1.5%).

No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees is estimated to be less than the annual entitlement for sick leave.

***Long service leave***

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method.

AASB 119 *Employee Benefits* contains the calculation methodology for long service leave liability.

The actuarial assessment performed by the Department of Treasury and Finance has provided a basis for the measurement of long service leave and is based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data over the police and emergency services sector across government.

AASB 119 *Employee Benefits* requires the use of the yield on long-term Commonwealth Government bonds as the discount rate in the measurement of the long service leave liability. The yield on long-term Commonwealth Government bonds has increased from 3.75% in 2022 to 4% in 2023.

This change in the bond yield, which is used as the rate to discount future long service leave cash flows, results in a decrease in the reported long service leave liability.

The net financial effect of the changes to actuarial assumptions in the current financial year is a decrease in both the long service leave liability and employee benefits expense by \$2.967 million. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of demographical and financial assumptions – including the long-term discount rate.

The actuarial assessment performed by the Department of Treasury and Finance increased the salary inflation rate to 3.5% (2022: 2.5%) for long service leave liability.

Current long service leave reflects the portion of leave expected to be settled within the next 12 months, based on the average proportion of long service leave taken or paid over the last 3 years.

***Leave bank***

Leave Bank Fund is a departmentally sponsored sickness and accident 'safety net' type scheme for police officers. It operates in circumstances where injury or illness has exhausted a member's own sick leave and supplements it from a bank of donated annual leave days. Members become eligible for benefits once they have contributed one day of their first allocated annual leave. Ongoing, members donate one day of their annual leave when called upon. Leave bank is recorded at nominal amount using the average daily rate of remuneration at reporting date.

***Police service leave***

Police Service Leave is prescribed in Clause 38 of the South Australia Police Enterprise Agreement, effective 1 January 2021 to recognise and retain the knowledge and experience of long serving officers. The liability for police service leave is measured at nominal amounts using current salary rates and the short-term salary inflation rate of 2% (2022: 1.5%).

Police service leave is accrued at the rate of 4 weeks leave every five years and is to be used within those 5 years.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
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**4. Expenses**

**4.1. Supplies and services**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Accommodation	34 152	31 369
Communication and computing	35 646	36 389
Administration *	17 508	22 437
Motor vehicle related	22 633	20 432
Employee programs & housing subsidies	13 559	13 432
CTP Regulator funded Road Safety Campaigns	6 124	6 685
Aviation costs	7 101	6 333
Minor equipment	5 353	5 604
Temporary agency staff	4 876	9 541
Utilities	4 811	4 901
Cleaning	4 651	5 549
Uniforms	4 541	8 636
Shared Services SA	3 920	3 762
Insurance	2 496	2 137
Legal costs	1 838	2 004
Variable lease payments	1 125	1 064
Collection costs	831	834
SES/CFS resources	615	2 428
Consultants	412	172
Other	8 835	9 498
<b>Total supplies and services</b>	<b>181 027</b>	<b>193 207</b>

**Accommodation**

SAPOL's accommodation is managed by SAPOL and also is provided by the DIT under Memoranda of Administrative Arrangements (MoAAs) issued in accordance with Government-wide accommodation policies. These arrangements do not meet the definition of a lease and are accordingly expensed. Information about accommodation incentives relating to this arrangement is shown in note 7.4.

**Insurance**

SAPOL is a participant in the SA Government's Insurance Program. SAPOL pays an insurance premium through South Australian Government Financing Authority (SAFA). SAPOL is responsible for the payment of claim amounts up to an agreed amount (the deductible). SAFA provides the balance of the funding for claims in excess of the deductible.

**COVID-19**

SAPOL incurred \$7.3 million (2022: \$27.8 million) in COVID-19 expenditure relating to employee entitlement and supplies and services as detailed in note 1.3.

**Administration**

\* Administration includes Audit fees paid/payable to the Auditor-General's Department (AGD) relating to work performed under the *Public Finance and Audit Act 1987*. The audit fees in 2022-23 were \$0.350 million (2022: \$0.390 million). No other services were provided by the Auditor-General's Department.

**South Australia Police**  
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**4.2. Depreciation and amortisation**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Depreciation</b>		
Buildings and improvements	7 112	6 622
Vehicles and aircraft	2 035	2 130
Accommodation and leasehold improvements	2 909	2 868
Plant and equipment	8 604	8 786
<b>Total depreciation for property, plant and equipment</b>	<b>20 660</b>	<b>20 406</b>
<b>Right-of-use assets depreciation</b>		
Right-of-use buildings	9 681	8 773
Right-of-use vehicles	6 338	6 274
Right-of-use plant and equipment	443	1 607
<b>Total depreciation for Right-of-use assets</b>	<b>16 462</b>	<b>16 654</b>
<b>Intangible assets amortisation</b>		
Internally generated computer software	6 754	6 102
Other computer software	1 547	1 443
<b>Total amortisation for intangible assets</b>	<b>8 301</b>	<b>7 545</b>
<b>Total depreciation and amortisation</b>	<b>45 423</b>	<b>44 605</b>

All non-current assets, having a limited useful life, are systematically depreciated/amortised over their useful lives in a manner that reflects the consumption of their service potential.

**Useful life**

Depreciation/amortisation is calculated on a straight-line basis over the estimated useful life of the following classes of assets as follows:

<b>Class of asset</b>	<b>Useful life (years)</b>
Buildings and improvements	1 - 60
Vehicles and aircraft	1 - 15
Plant and equipment	1 - 60
Accommodation and leasehold improvements	Remaining life of lease
Computer software	1 - 10
Right-of-use buildings	1 -14
Right-of-use vehicles	3 - 5
Right-of-use plant and equipment	3

**Review of accounting estimates**

Assets' residual values, useful lives and depreciation/amortisation methods are reviewed and adjusted, if appropriate, on an annual basis. Changes in the expected life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate.

**South Australia Police**  
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**5. Non-financial assets**

**5.1. Property, plant and equipment**

*Reconciliation of property, plant and equipment 2022-23*

Property, plant and equipment comprises tangible owned and right-of-use (leased) assets.

2023	Accommodation				ROU		ROU		Capital	Total
	Land	Buildings & improv'ts	and leasehold improv'ts	Vehicles and aircraft	Plant and Equipment	Plant and equipment	Buildings	Vehicles	works in progress	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 30 June 2022	69 422	171 790	25 545	6 447	28 496	313	61 872	9 004	11 441	384 330
Additions	1 939	104	-	-	99	1 309	50 434	8 370	15 328	77 583
Transfers from capital works in progress	-	3 756	543	2 062	6 483	-	-	-	(12 844)	-
Donated assets	-	-	-	-	1 404	-	-	-	-	1 404
Transfer between classes	-	-	-	(615)	615	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	(10)	-	(10)
Assets written off	-	(104)	-	(23)	(42)	-	-	-	-	(169)
Depreciation and amortisation	-	(7 112)	(2 909)	(2 035)	(8 604)	(443)	(9 681)	(6 338)	-	(37 122)
<b>Carrying amount at the end of the period</b>	<b>71 361</b>	<b>168 434</b>	<b>23 179</b>	<b>5 836</b>	<b>28 451</b>	<b>1 179</b>	<b>102 625</b>	<b>11 026</b>	<b>13 925</b>	<b>426 016</b>
<b>Gross carrying amount</b>										
Gross carrying amount	71 361	195 171	34 633	16 006	122 087	1 845	128 221	20 114	13 925	603 363
Accumulated depreciation	-	(26 737)	(11 454)	(10 170)	(93 636)	(666)	(25 596)	(9 088)	-	(177 347)
<b>Carrying amount at the end of the period</b>	<b>71 361</b>	<b>168 434</b>	<b>23 179</b>	<b>5 836</b>	<b>28 451</b>	<b>1 179</b>	<b>102 625</b>	<b>11 026</b>	<b>13 925</b>	<b>426 016</b>

\*All property, plant and equipment are classified in the level 3 fair value hierarchy except for land, transport vessels and aircraft which are valued at \$73.440 million (classified as level 2) and capital works in progress (not classified). Vehicles and aircraft also contain vehicles which are level 3 assets valued at \$3.719 million. Refer to note 7.2 for details about the lease liability for right-of-use assets.

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**Notes to and forming part of the financial statements**  
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**5.1. Property, plant and equipment (continued)**

*Reconciliation of property, plant and equipment 2021-22*

2022	Buildings & improv'ts		Accommodation and leasehold improv'ts	Vehicles and aircraft	Plant and Equipment	ROU Plant and equipment	ROU Buildings	ROU Vehicles	Capital works in progress	Total
	Land									
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 1 July 2021	69 422	176 018	28 219	6 725	30 116	3 050	65 137	9 645	4 366	392 698
Prior year adjustment	-	-	-	-	-	-	-	-	1 498	1 498
Carrying amount at 1 July 2021	69 422	176 018	28 219	6 725	30 116	3 050	65 137	9 645	5 864	394 196
Additions	-	18	-	-	-	580	5 718	5 699	15 155	27 170
Transfers from capital works in progress	-	2 377	424	1 762	4 739	-	-	-	(9 302)	-
Donated assets	-	-	-	97	495	-	-	-	-	592
Transfer between classes	-	-	-	-	2 009	(1 710)	-	-	-	299
Asset recognised through stocktake	-	-	-	-	30	-	-	-	-	30
Disposals	-	-	-	(7)	-	-	(210)	(66)	-	(283)
Assets written off	-	-	(228)	-	(107)	-	-	-	-	(335)
Other Movement	-	(1)	(2)	-	-	-	-	-	(276)	(279)
Depreciation and amortisation	-	(6 622)	(2 868)	(2 130)	(8 786)	(1 607)	(8 773)	(6 274)	-	(37 060)
<b>Carrying amount at the end of the period</b>	<b>69 422</b>	<b>171 790</b>	<b>25 545</b>	<b>6 447</b>	<b>28 496</b>	<b>313</b>	<b>61 872</b>	<b>9 004</b>	<b>11 441</b>	<b>384 330</b>
<b>Gross carrying amount</b>										
Gross carrying amount	69 422	191 415	34 090	15 704	118 902	1 704	78 806	19 050	11 441	540 534
Accumulated depreciation	-	(19 625)	(8 545)	(9 257)	(90 406)	(1 391)	(16 934)	(10 046)	-	(156 204)
<b>Carrying amount at the end of the period</b>	<b>69 422</b>	<b>171 790</b>	<b>25 545</b>	<b>6 447</b>	<b>28 496</b>	<b>313</b>	<b>61 872</b>	<b>9 004</b>	<b>11 441</b>	<b>384 330</b>

\*All property, plant and equipment are classified in the level 3 fair value hierarchy except for land, transport vessels and aircraft which are valued at \$72.632 million (classified as level 2) and capital works in progress (not classified). Vehicles and aircraft also contain vehicles which are level 3 assets valued at \$3.327 million. Refer to note 7.2 for details about the lease liability for right-of-use assets.

## South Australia Police

### Notes to and forming part of the financial statements

for the year ended 30 June 2023

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#### 5.2. Property, plant and equipment owned by SAPOL

Property, plant and equipment comprises tangible owned and right-of-use (leased) assets.

Property, plant and equipment owned by SAPOL with a value equal to or in excess of \$10 000 is capitalised, otherwise it is expensed. Property, plant and equipment owned by SAPOL is initially recorded on a cost basis and subsequently measured at fair value. Where assets are acquired at no value or minimal value they are recorded at fair value in the Statement of Financial Position. Detail about SAPOL's approach to fair value is set out in note 10.1.

Property, plant and equipment owned by SAPOL includes \$73.7 million (2022: \$66.884 million) of fully depreciated plant and equipment still in use.

#### **Impairment**

Property, plant and equipment owned by SAPOL has not been assessed for impairment as they are non-cash generating assets, that are specialised in nature and held for continual use of their service capacity.

Revaluation of property, plant and equipment owned by SAPOL is undertaken on a regular cycle as detailed in note 10.1. If at any time management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place.

#### 5.3. Property, plant and equipment leased by SAPOL

Right-of-use assets leased by SAPOL as lessee are measured at cost and there were no indications of impairment of right-of-use assets.

Interest expense paid on lease liabilities is disclosed in note 7.2.

Short-term leases of 12 months or less and low value leases, where the underlying asset value is less than \$15 000, are not recognised as right-of-use assets. The associated lease payments are recognised as an expense and are disclosed in note 4.1.

SAPOL has the following leases:

- 1251 motor vehicle leases with the South Australian Government Financing Authority (SAFA). Motor vehicle leases are non-cancellable, with rental payments monthly in arrears. Motor vehicle lease terms can range from 1 year (60,000km) up to 5 years (100,000km). No contingent rental provisions exist within the lease agreements and no options exist to renew the leases at the end of their term.
- 3 building leases are held with DIT but are not governed by Premier and Cabinet Circular PC018, with rental payments monthly in arrears. Building lease terms range from 1 year to 4 years. No contingent rental provisions exist within the lease agreements but there are options to renew the leases at the end of their term.
- 27 building leases held with external lessors with rental payments monthly in arrears. Building lease terms range from 1 year to 23 years. No contingent rental provisions exist within the lease agreements but there are options to renew the leases at the end of their term.
- A building lease held with Plenary Justice (SA) Pty Ltd under a Public-Private Partnership Agreement (PPP) for regional police stations for SAPOL which is non-cancellable, with rental payments quarterly in arrears. Initial lease was signed in June 2005 for 25 years with a 5 year extension option that is more likely than not to be exercised. No residual value guarantee.
- A plant and equipment lease held with Aviair Pty Ltd is non-cancellable, with rental payments monthly in arrears. No residual value guarantee.

The lease liabilities related to the right-of-use assets are disclosed in note 7.2. Expenses related to leases, including short term and variable lease payment expenses, are disclosed in notes 4.2 and 4.1. Cash outflows related to leases are disclosed in note 8.2. SAPOL has not committed to any lease arrangements that have not commenced from 1 July.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2023*

**5.4. Intangible assets**

Intangible assets are initially measured at cost and are tested for indications of impairment at each reporting date. Following initial recognition, intangible assets are carried at cost less accumulated amortisation and any accumulated impairment losses. The acquisition of or internal development of software is capitalised only when the expenditure meets the definition and recognition criteria and when the amount of expenditure is greater than or equal to \$10 000.

The internally developed computer software includes software modules of SAPOL's Project Shield which are operational. SAPOL will continue to recognise software associated with Project Shield as it becomes operational.

All research and development costs that do not meet the capitalisation criteria outlined in AASB 138 *Intangible Assets* are expensed.

	Internally developed computer software	Other computer software	Capital works in progress	Total
	\$'000	\$'000	\$'000	\$'000
<b>Reconciliation 2022-23</b>				
<b>Carrying amount at 30 June 2022</b>	<b>20 656</b>	<b>3 164</b>	<b>961</b>	<b>24 781</b>
Prior year adjustment*	(21)	-	-	(21)
<b>Adjusted carrying amount at the beginning of the period</b>	<b>20 635</b>	<b>3 164</b>	<b>961</b>	<b>24 760</b>
Additions	-	-	11 028	11 028
Transfers to/(from) capital works in progress	7 882	1 633	(9 515)	-
Assets written off	-	(64)	-	(64)
Amortisation	(6 754)	(1 547)	-	(8 301)
<b>Carrying amount at the end of the period</b>	<b>21 763</b>	<b>3 186</b>	<b>2 474</b>	<b>27 423</b>
<b>Gross carrying amount</b>				
Gross carrying amount	70 210	28 327	2 474	101 011
Accumulated amortisation	(48 447)	(25 141)	-	(73 588)
<b>Carrying amount at the end of the period</b>	<b>21 763</b>	<b>3 186</b>	<b>2 474</b>	<b>27 423</b>
<b>Reconciliation 2021-22</b>				
<b>Carrying amount at the beginning of the period</b>	<b>16 792</b>	<b>3 359</b>	<b>10 593</b>	<b>30 744</b>
Prior year adjustment*	(2 086)	-	(3 915)	(6 001)
<b>Adjusted carrying amount at the beginning of the period</b>	<b>14 706</b>	<b>3 359</b>	<b>6 678</b>	<b>24 743</b>
Additions	-	-	9 156	9 156
Transfers to/(from) capital works in progress	13 419	1 454	(14 873)	-
Assets written off	(1 274)	-	-	(1 274)
Transfer between classes	(93)	(206)	-	(299)
Amortisation	(6 102)	(1 443)	-	(7 545)
<b>Carrying amount at the end of the period</b>	<b>20 656</b>	<b>3 164</b>	<b>961</b>	<b>24 781</b>
<b>Gross carrying amount</b>				
Gross carrying amount	62 675	27 334	961	90 970
Accumulated amortisation	(42 019)	(24 170)	-	(66 189)
<b>Carrying amount at the end of the period</b>	<b>20 656</b>	<b>3 164</b>	<b>961</b>	<b>24 781</b>



**South Australia Police**  
**Notes to and forming part of the financial statements**  
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**5.4. Intangible Asset (continued)**

\* In 2021-22 the International Accounting Standards Board endorsed an IFRS Interpretations Committee agenda decision on Configuration or Customisation Costs in a Cloud Computing Arrangement. Therefore, SAPOL commenced a review of intangible assets to ensure SAPOL's intangible programs are in line with AASB 138 *Intangible Assets*. As part of the review, it was determined that SAPOL should expense several items previously capitalised as intangible assets. As a result, there was a prior year adjustment on the retained earnings at 30 June 2021 by \$2.086 million.

Intangibles assets owned by SAPOL includes \$53.1 million (2022: \$47.8 million) of fully depreciated intangible assets still in use.

**5.5. Non-current assets classified as held for sale**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Land	500	500
<b>Total non-current assets classified as held for sale</b>	<b>500</b>	<b>500</b>
	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Reconciliation of non-current assets classified as held for sale movement</b>		
Carrying amount at the beginning of the period	500	11 714
Disposals	-	(11 214)
<b>Total non-current assets classified as held for sale</b>	<b>500</b>	<b>500</b>

Non-current assets classified as held for sale represents land, buildings and vehicles which have been declared surplus to SAPOL's requirements.

SAPOL has measured the assets held for sale at the lower of carrying amount or fair value less costs to sell. Detail about SAPOL's approach to fair value is set out in note 10.1.

Independent site valuations have been provided for the properties upon their classification as held for sale. The valuations are based on recent market transactions for similar unrestricted land and buildings in the area and includes adjustment for factors specific to the land and building such as size and location.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
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**6. Financial assets**

**6.1. Cash and cash equivalents**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
SAPOL operating account	47 941	51 970
Accrual Appropriation Excess Funds	211 494	194 331
<b>Total deposits with the Treasurer (Special deposit accounts)</b>	<b>259 435</b>	<b>246 301</b>
Imprest account/cash on hand	369	364
<b>Total cash and cash equivalents</b>	<b>259 804</b>	<b>246 665</b>

Cash is measured at nominal amounts. The Government has a policy to align agency cash balances with the appropriation and expenditure authority.

***Deposits with the Treasurer***

Although SAPOL controls the money in the Accrual Appropriation Excess Funds Account, its use must be approved by the Treasurer.

**6.2. Receivables**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
From government entities	3 429	1 836
From non-government entities	2 018	1 754
Less impairment loss on receivables	(76)	(101)
<b>Total receivables</b>	<b>5 371</b>	<b>3 489</b>
GST input tax recoverable	3 952	3 467
Prepayments	4 873	2 848
Accrued revenue	5 883	3 987
Workers compensation and additional compensation recoveries	490	451
Lease incentive	5 919	-
<b>Total current receivables</b>	<b>26 488</b>	<b>14 242</b>
<b>Non-current</b>		
Workers compensation and additional compensation recoveries	4 325	4 216
<b>Total non-current receivables</b>	<b>4 325</b>	<b>4 216</b>
<b>Total receivables</b>	<b>30 813</b>	<b>18 458</b>

Receivables arise in the normal course of selling goods and services to other government agencies and to the public. Receivables are normally settled within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement. Receivables, prepayments and accrued revenues are non-interest bearing. Receivables are held with the objective of collecting the contractual cash flows and they are measured at amortised cost.

Other than as recognised in the allowance for impairment loss on receivables, it is not anticipated that counterparties will fail to discharge their obligations. The carrying amount of receivables approximates net fair value due to being receivables on demand. There is no concentration of credit risk. Refer to note 10.2 for further information on risk management.

The net amount of GST recoverable from the ATO is included as part of receivables.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
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**6.2. Receivables (continued)**

***Impairment of receivables***

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Carrying amount at the beginning of the period	101	23
Amounts written off	(5)	-
Amounts recovered during the year	-	(2)
Increase/(Decrease) in the allowance recognised in profit or loss	(20)	80
<b>Carrying amount at end of the period</b>	<b>76</b>	<b>101</b>

Impairment losses relate to contracts with customers external to SA Government. No impairment loss was recognised in relation to statutory receivables.

Refer to note 10.2 for details regarding credit risk and the methodology for determining impairment.

**7. Liabilities**

**7.1. Payables**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Creditors	28 449	20 988
Employment on-costs	15 959	15 214
Paid Parental Leave Scheme payable	121	68
<b>Total current payables</b>	<b>44 529</b>	<b>36 270</b>
<b>Non-current</b>		
Employment on-costs	18 939	20 736
<b>Total non-current payables</b>	<b>18 939</b>	<b>20 736</b>
<b>Total payables</b>	<b>63 468</b>	<b>57 006</b>

Payables are measured at nominal amounts. Payables and accrued expenses are recognised for all amounts owing but unpaid. Creditors are normally settled within 30 days from the date the invoice is first received. All payables are non-interest bearing. The carrying amount of payables represents fair value due to their short-term nature.

***Employment on-costs***

Employment on-costs include payroll tax and superannuation contributions are settled when the respective employee benefits that they relate to are discharged. These on-costs primarily relate to the balance of leave owing to employees. The proportion of long service leave estimated to be taken as leave, rather than paid on termination, affects whether certain on-costs are recognised as a consequence of long service leave liabilities.

SAPOL makes contributions to several State Government and externally managed superannuation schemes. These contributions are treated as an expense when they occur. There is no liability for payments to beneficiaries as they have been assumed by the respective superannuation schemes. The only liability outstanding at reporting date relates to any contributions due but not yet paid to the South Australian Superannuation Board.

As a result of an actuarial assessment performed by the DTF, the average factor for the calculation of employer superannuation cost on-costs has increased to 11.1% compared from 2021-22 rate of 10.6%. The average proportion of long service leave taken as leave over the past 3 years changed from the 2022 rate (65.27%) to 66.6% for police and changed from the 2022 rate (61.20%) to 66.8% for non-police. These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year was deemed to be immaterial.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
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**7.2. Financial Liabilities**

SAPOL measures lease liabilities \$120.599 million (2022: \$75.367 million) at discounted future lease payments using the DTF's incremental borrowing rate. There were no defaults or breaches throughout the year. The extension options are included in the lease liabilities as SAPOL is reasonably certain to extend the leases. Interest expense paid on lease liabilities during 2022-23 was \$2.113 million (2022: \$1.265 million).

A maturity analysis of lease liabilities based on undiscounted gross cash flows is reported in the table below:

	2023	2022
	\$'000	\$'000
<b>Lease liabilities</b>		
within 1 year	13 655	10 390
1 to 5 years	49 384	27 287
more than 5 years	95 862	38 331
<b>Total lease liabilities (undiscounted)</b>	<b>158 901</b>	<b>76 008</b>

Refer to note 5.3 for details about the right-of-use assets for lease liability.

**7.3. Provisions**

	2023	2022
	\$'000	\$'000
<b>Current</b>		
Workers compensation	19 978	17 866
Additional compensation	3 273	2 942
Civil actions against police	143	233
<b>Total current provisions</b>	<b>23 394</b>	<b>21 041</b>
<b>Non-current</b>		
Workers compensation	86 432	82 389
Additional compensation	72 446	62 120
<b>Total non-current provisions</b>	<b>158 878</b>	<b>144 509</b>
<b>Total provisions</b>	<b>182 272</b>	<b>165 550</b>

<b>Movement in provisions</b>	2023	2022
	\$'000	\$'000
<b>Workers' compensation</b>		
Carrying amount at the beginning of the period	100 255	102 688
Increase resulting from re-measurement	27 368	17 891
Reduction due to payments	(21 213)	(20 324)
<b>Carrying amount at the end of the period</b>	<b>106 410</b>	<b>100 255</b>
<b>Additional compensation</b>		
Carrying amount at the beginning of the period	65 062	61 111
Increase resulting from re-measurement	13 808	6 285
Reduction due to payments	(3 151)	(2 334)
<b>Carrying amount at the end of the period</b>	<b>75 719</b>	<b>65 062</b>
<b>Civil actions against police</b>		
Carrying amount at the beginning of the period	233	293
Increase in the provision due to revision of estimates	147	184
Reduction due to payments	(237)	(244)
<b>Carrying amount at the end of the period</b>	<b>143</b>	<b>233</b>

**South Australia Police**  
**Notes to and forming part of the financial statements**  
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**7.2. Provisions (continued)**

**Workers compensation provision (statutory and additional compensation schemes)**

SAPOL is an exempt employer under the *Return to Work Act 2014*. Under a scheme arrangement, SAPOL is responsible for the management of workers rehabilitation and compensation and is directly responsible for meeting the cost of workers' compensation claims and the implementation and funding of preventive programs.

Accordingly, a liability has been reported to reflect unsettled workers compensation claims (statutory entitlements and additional compensation schemes).

The workers compensation provision is based on an actuarial assessment of outstanding expenditure as at 30 June 2023 provided by a consulting actuary engaged through the Office of the Commissioner of Public Sector Employment.

The additional compensation scheme provides continuing benefits to workers who have suffered eligible work-related injuries and whose entitlements have ceased under the statutory workers compensation scheme. Eligible injuries are nonserious injuries sustained in circumstances which involved, or appeared to involve, the commission of a criminal offence, or which arose from a dangerous situation.

There is a significant degree of uncertainty associated with estimating future claim and expense payments and also around the timing of future payments due to the variety of factors involved. The liability is impacted by agency claim experience relative to other agencies, average claim sizes and other economic and actuarial assumptions.

In addition to these uncertainties, the additional compensation scheme is impacted by the limited claims history and the evolving nature of the interpretation of, and evidence required to meeting, eligibility criteria. Given these uncertainties, the actual cost of additional compensation claims may differ materially from the estimate.

**Civil actions against Police**

Liabilities are reported to reflect unsettled actions against SAPOL.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
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**7.4. Other liabilities**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Unearned revenue	1 501	3 926
Accommodation incentive	594	549
Lease incentive	5 919	-
<b>Total current other liabilities</b>	<b>8 014</b>	<b>4 475</b>
<b>Non-current</b>		
Accommodation incentive	2 199	2 837
<b>Total non-current other liabilities</b>	<b>2 199</b>	<b>2 837</b>
<b>Total other liabilities</b>	<b>10 213</b>	<b>7 312</b>

**Lease incentive**

The lease incentive relates to SAPOL's contractual agreement for fit-out to Blackburn House.

**Accommodation incentives**

Accommodation incentives relate to MoAA arrangements with DIT for office accommodation. These arrangements do not comprise leases and the accommodation incentives do not comprise financial liabilities. DIT has provided accommodation improvements free of charge. The benefit of this incentive(s) is spread over the accommodation term so that each year reported accommodation expenses reflect the economic substance of the office accommodation arrangements and related benefits provided.

See note 5.3 for information about the accommodation improvements provided by DIT.

**Unearned revenue**

SAPOL recognises unearned revenue for consideration received in excess of obligations performed by SAPOL. The main component at 30 June 2023 is for capital works grants received to fund SAPOL infrastructure initiatives in APY lands. The unearned portion represents the consideration proportionate to the progress of the planning and construction of the infrastructure.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
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**8. Other disclosures**

**8.1. Equity**

The asset revaluation surplus is used to record increments and decrements in the fair value of property and plant and equipment to the extent that they offset one another. Relevant amounts are transferred to retained earnings when an asset is derecognised.

**8.2. Cash flow**

Cash Flow Reconciliation	2023 \$'000	2022 \$'000
<b>Reconciliation of cash and cash equivalents at the end of the reporting period</b>		
Cash and cash equivalents disclosed in the Statement of Financial Position	259 804	246 665
<b>Balance as per the Statement of Cash Flows</b>	<b>259 804</b>	<b>246 665</b>
<b>Reconciliation of net cash provided by operating activities to net cost of providing services</b>		
Net cash provided by operating activities	52 413	51 701
<b>Add / (less) non-cash items</b>		
Depreciation and amortisation	(45 423)	(44 605)
Donated assets	1 404	592
Net gain from the disposal of non-current and other assets	443	6 025
Impairment of non-current assets	(233)	(1 609)
Capital accruals	3 622	879
<b>Movement in assets and liabilities</b>		
Increase/(decrease) in receivables	3 721	(2 008)
Increase/(decrease) in inventories	58	(40)
(Increase)/decrease in payables	(3 196)	9 045
(Increase)/decrease in other liabilities	3 017	540
(Increase)/decrease in employee benefits	7 813	46 502
(Increase)/decrease in provisions	(16 722)	497
<b>Net result</b>	<b>6 917</b>	<b>67 519</b>

**South Australia Police**  
**Notes to and forming part of the financial statements**  
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**9. Outlook**

**9.1. Unrecognised contractual commitments**

Commitments include operating, capital and outsourcing commitments arising from contractual or statutory sources and are disclosed at their nominal value.

***Contractual commitments to acquire property, plant and equipment***

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Within one year	7 743	3 796
<b>Total capital commitments</b>	<b>7 743</b>	<b>3 796</b>

SAPOL's capital commitments are for major capital projects which includes motorcycle replacement and Shield stage 3.

***Other contractual commitments***

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Within one year	82 118	50 208
Later than one year but not later than five years	88 444	87 173
Later than five years	131 835	207 047
<b>Total expenditure commitments</b>	<b>302 397</b>	<b>344 428</b>

Major other commitments include MoAAs with DIT for accommodation.

**9.2. Contingent assets and liabilities**

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position, but are disclosed by way of a note and, if quantifiable, are measured at nominal value.

**Contingent assets**

SAPOL is not aware of any contingent assets.

**Contingent liabilities**

***Claims for property damage or personal injury***

As at 30 June 2023, SAPOL has possible exposures resulting from litigation (or pending litigation) in respect of claims for property damage or personal injury/death.

***Rewards for unsolved murders***

As at 30 June 2023 the value of outstanding rewards for unsolved murders was \$37.8 million (2022: \$39.0 million). No provision has been made in the financial statements for this amount as considerable doubt exists as to the amount and timing of rewards that will actually be paid.

**9.3. Impact of Standards not yet implemented**

SAPOL has assessed the impact of the new and amended Australian Accounting Standards and Interpretations not yet effective and does not expect these to have a material impact on SAPOL's financial statements.

**9.4. Events after reporting period**

SAPOL are not aware of any events after reporting period.



**South Australia Police**  
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**10. Measurement and risk**

**10.1. Fair value**

AASB 13 *Fair Value Measurement* defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants, in the principal or most advantageous market, at the measurement date.

The revaluation process is reviewed by SAPOL each year.

Non-current tangible assets are valued at fair value and revaluation of non-current assets or a group of assets is only performed when the fair value at the time of acquisition is greater than \$1 million and estimated useful life is greater than three years.

Revaluation is undertaken on a regular cycle as detailed below. If at any time management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amounts of the assets and the net amounts are restated to the revalued amounts of the asset.

***Fair value hierarchy***

SAPOL classifies fair value measurement using the following fair value hierarchy that reflects the significance of the inputs used in making the measurements, based on the data and assumptions used in the most recent revaluation:

- Level 1 – traded in active markets and is based on unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at measurement date.
- Level 2 – not traded in an active market and are derived from inputs (inputs other than quoted prices included within level 1) that are observable for the asset, either directly or indirectly.
- Level 3 – not traded in an active market and are derived from unobservable inputs.

SAPOL's policy is to recognise transfers into and out of fair value hierarchy levels as at the end of the reporting period.

During 2023 and 2022, SAPOL had no valuations categorised into level 1; there were no transfers of assets between level 1 and 2 fair value hierarchy levels and there were no changes in valuation technique.

***Land and buildings***

An independent valuation of land and buildings was performed by a Certified Practising Valuer from Liquid Pacific, as at 30 June 2019.

Fair value of land has been determined using the market approach. The valuation was based on recent market transactions for similar land in the area and includes adjustment for factors specific to the land such as size and location. For land classified as restricted in use, adjustments were applied to reflect the restriction.

The fair value of buildings was determined using current replacement cost, due to there not being an active market. The current replacement cost considered the need for ongoing provision of government services, specialised nature and restricted use of the assets, their size, condition and location.

The valuation used estimates about construction materials that would be required to replace the buildings, information about current construction costs were derived from building costs guides, internal records such as procurement documents, and the estimated useful life due to age and condition of the building.

**South Australia Police**  
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**10.1. Fair Value (continued)**

***Plant and equipment, transport vessels and aircraft***

All items of plant and equipment, transport vessels and aircraft with a fair value at the time of acquisition less than \$1.5 million and an estimated useful life less than three years has not been revalued in accordance with APS 116D. The carrying value of these items are deemed to approximate fair value.

An independent valuation of plant and equipment, transport vessels and aircraft with a fair value of greater than \$1 million was performed by a Certified Practising Valuer from Liquid Pacific, as at 30 June 2019.

**10.2. Financial instruments**

***Financial risk management***

Financial risk management is managed by SAPOL's Financial Management Services Branch. SAPOL's risk management policies are in accordance with the *SA Government Risk Management Guide* and the principles established in the Australian Standard *Risk Management Principles and Guidelines*.

SAPOL's exposure to financial risk (liquidity risk, credit risk and market risk) is low due to the nature of financial instruments held.

***Liquidity risk***

SAPOL is funded principally from appropriation by the SA Government. SAPOL works DTF to determine the cash flows associated with its government approved program of work and to ensure funding is provided through SA Government budgetary processes to meet the expected cash flows.

Refer to notes 1.2 and 2.1 for further information.

***Credit risk***

SAPOL has policies and procedures in place to ensure that transactions occur with customers with appropriate credit history.

No collateral is held as security and no credit enhancements relate to financial assets held by SAPOL.

***Impairment of financial assets***

Loss allowances for receivables are not measured and recognised using the simplified expected credit loss approach prescribed in AASB 9. Instead, SAPOL undertakes a comprehensive review of all non-SAG outstanding debtors on a case-by-case basis with a view to collectability of monies owed.

Receivables from non-government debtors comprise a large number of small balances. A listing is maintained of debtors where recoveries are unlikely, and a loss allowance is created.

SAPOL receives the Debtors Management Report monthly from the Accounts Receivable (AR) Invoicing Team at Shared Services SA (SSSA). As per the arrangement between the two agencies, SSSA initially undertake recovery actions via monthly statements, phone calls and demand letters to customers that have overdue SAPOL invoices, where the debt is less than 180 days overdue.

Once SSSA have exhausted all avenues for recovery, receivables aged greater than 180 days are referred back to SAPOL for action. Once a debtor has been referred to the agency, the matter is appraised and either managed internally or progressed to a mercantile debt collection agency for recovery.

There were no material impairment losses recognised in the year.

**South Australia Police**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2023*

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**10.2. Financial instruments (continued)**

Credit loss of Government debtors is considered to be nil based on the nature of counterparties and external credit ratings. Nonetheless inter-agency receivables are assessed individually and confirmed with the relevant public authority to ensure agreement between the public authorities on the quantum of the debt.

***Cash and debt investments***

SAPOL considers that its cash and cash equivalents have low credit risk based on the external credit rating of the counterparties and therefore the expected credit loss is nil.

All of SAPOL's debt investments at amortised cost are considered to have low credit risk and consideration of expected credit loss was limited to 12 months expected losses. The expected credit loss is nil.

***Market risk***

SAPOL does not trade in foreign currency, nor enter into transactions for speculative purposes, nor for hedging. SAPOL does not undertake any hedging in relation to interest or foreign currency risk and manages its risk as per the government's risk management strategy articulated in *TI 23 Management of Foreign Currency Exposures*.

Exposure to interest rate risk may arise through its interest bearing liabilities, including borrowings. As at 30 June 2023, SAPOL had no borrowings.

***Categorisation of financial instruments***

Details of the significant accounting policies and methods adopted including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised with respect to each class of financial asset, financial liability and equity instrument are disclosed in the respective financial asset / financial liability note.

***Classification of financial instruments***

SAPOL measures all financial instruments at amortised cost except for lease liabilities which are measured at the present value of future lease payments, refer to note 7.2.

**South Australia Police  
(SAPOL)**

**Administered Financial Statements**

**For the year ended 30 June 2023**

**South Australia Police**  
**Statement of Administered Comprehensive Income**  
*for the year ended 30 June 2023*

		<b>2023</b>	<b>2022</b>
	<b>Note</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Administered income</b>			
Appropriation	A4.1	646	619
Fees and charges	A4.2	94 187	89 709
<b>Total administered income</b>		<b>94 833</b>	<b>90 328</b>
<b>Administered expenses</b>			
Employee benefits expenses		600	559
Supplies and services	A5.1	2 682	2 561
SA Government transfers		16 054	15 297
Payments to Consolidated Account		75 526	71 919
<b>Total administered expenses</b>		<b>94 862</b>	<b>90 336</b>
<b>Net result</b>		<b>(29)</b>	<b>(8)</b>
<b>Total comprehensive result</b>		<b>(29)</b>	<b>(8)</b>

The accompanying notes form part of these financial statements.

**South Australia Police**  
**Statement of Administered Financial Position**  
*as at 30 June 2023*

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	Note	2023 \$'000	2022 \$'000
<b>Administered current assets</b>			
Cash and cash equivalents		26 540	24 861
Receivables		254	238
<b>Total current assets</b>		<b>26 794</b>	<b>25 099</b>
<b>Total assets</b>			
		<b>26 794</b>	<b>25 099</b>
<b>Administered current liabilities</b>			
Payables		6 743	6 801
Other liabilities	A6.1	19 515	17 733
<b>Total current liabilities</b>		<b>26 258</b>	<b>24 534</b>
<b>Total liabilities</b>			
		<b>26 258</b>	<b>24 534</b>
<b>Net assets</b>			
		<b>536</b>	<b>565</b>
<b>Administered equity</b>			
Retained earnings		536	565
<b>Total equity</b>		<b>536</b>	<b>565</b>

The accompanying notes form part of these financial statements.

A prior period adjustment has been made for \$798 000 to the 30 June 2022 payables and cash and cash equivalents. The adjustment relates to a duplicate payable from 2019 for Regulatory fees and fines - Expiation fees, impacting the cash alignment between controlled and administered.

**South Australia Police**  
**Statement of Administered Cash Flows**  
*for the year ended June 2023*

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	Note	2023 \$'000	2022 \$'000
<b>Cash flows from operating activities</b>			
<b>Cash inflows</b>			
Appropriation		646	619
Fees and charges		94 171	89 702
Exhibit monies		1 881	2 144
Unclaimed property		-	146
Prior period cash adjustment		-	798
<b>Cash generated from operations</b>		<b>96 698</b>	<b>93 409</b>
<b>Cash outflows</b>			
Employee benefits payments		(600)	(559)
Supplies and services		(2 666)	(2 554)
SA Government transfers		(16 064)	(15 124)
Payments to consolidated account		(75 590)	(70 762)
Unclaimed property		(99)	-
<b>Cash used in operations</b>		<b>(95 019)</b>	<b>(88 999)</b>
<b>Net cash provided by operations</b>	A7.1	<b>1 679</b>	<b>4 410</b>
<b>Net increase in cash and cash equivalents</b>		<b>1 679</b>	<b>4 410</b>
<b>Cash and cash equivalents at the beginning of the period</b>		<b>24 861</b>	<b>20 451</b>
<b>Cash and cash equivalents at the end of the period</b>		<b>26 540</b>	<b>24 861</b>

The accompanying notes form part of these financial statements.

**South Australia Police**  
**Schedule of Income and Expenses attributable to Administered Items**  
*for the year ended 30 June 2023*

**Schedule of Income and Expenses attributable to Administered Items**

Activities - refer note A2	Victims of Crime				Public Private Partnership (PPP)			
	Expiation Fees		Levy		Special Acts		Partnership (PPP)	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
<b>Administered income</b>								
Appropriation	-	-	-	-	579	554	-	-
Fees and charges	75 526	71 924	15 839	15 103	-	-	2 682	2 561
<b>Total administered income</b>	<b>75 526</b>	<b>71 924</b>	<b>15 839</b>	<b>15 103</b>	<b>579</b>	<b>554</b>	<b>2 682</b>	<b>2 561</b>
<b>Administered expenses</b>								
Employee benefits expenses	-	-	-	-	600	559	-	-
Supplies and services	-	-	-	-	-	-	2 682	2 561
SA Government transfers	-	-	15 839	15 103	-	-	-	-
Payments to Consolidated Account	75 526	71 919	-	-	-	-	-	-
<b>Total administered expenses</b>	<b>75 526</b>	<b>71 919</b>	<b>15 839</b>	<b>15 103</b>	<b>600</b>	<b>559</b>	<b>2 682</b>	<b>2 561</b>
<b>Net result</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>(21)</b>	<b>(5)</b>	<b>-</b>	<b>-</b>

Activities - refer note A2	Firearms Safety		Other		Total	
	Training Levy					
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
<b>Administered income</b>						
Appropriation	-	-	67	65	646	619
Fees and charges	140	121	-	-	94 187	89 709
<b>Total administered income</b>	<b>140</b>	<b>121</b>	<b>67</b>	<b>65</b>	<b>94 833</b>	<b>90 328</b>
<b>Administered expenses</b>						
Employee benefits expenses	-	-	-	-	600	559
Supplies and services	-	-	-	-	2 682	2 561
SA Government transfers	140	121	75	73	16 054	15 297
Payments to Consolidated Account	-	-	-	-	75 526	71 919
<b>Total administered expenses</b>	<b>140</b>	<b>121</b>	<b>75</b>	<b>73</b>	<b>94 862</b>	<b>90 336</b>
<b>Net result</b>	<b>-</b>	<b>-</b>	<b>(8)</b>	<b>(8)</b>	<b>(29)</b>	<b>(8)</b>



**South Australia Police**  
**Schedule of Assets and Liabilities attributable to Administered Items**  
*as at 30 June 2023*

**Schedule of Assets and Liabilities attributable to Administered Items**

Activities - refer note A2	Unclaimed Property		Exhibit Monies		Expiation Fees	
	2023	2022	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Administered current assets</b>						
Cash and cash equivalents	409	508	19 106	17 225	5 171	5 235
<b>Total current assets</b>	<b>409</b>	<b>508</b>	<b>19 106</b>	<b>17 225</b>	<b>5 171</b>	<b>5 235</b>
<b>Total administered assets</b>	<b>409</b>	<b>508</b>	<b>19 106</b>	<b>17 225</b>	<b>5 171</b>	<b>5 235</b>
<b>Administered current liabilities</b>						
Payables	-	-	-	-	5 165	5 229
Other current liabilities	409	508	19 106	17 225	-	-
<b>Total current liabilities</b>	<b>409</b>	<b>508</b>	<b>19 106</b>	<b>17 225</b>	<b>5 165</b>	<b>5 229</b>
<b>Total administered liabilities</b>	<b>409</b>	<b>508</b>	<b>19 106</b>	<b>17 225</b>	<b>5 165</b>	<b>5 229</b>
<b>Net assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6</b>	<b>6</b>

Activities - refer note A2	Victims of Crime		Special Acts		Public Private Partnership (PPP)	
	Levy					
	2023	2022	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Administered current assets</b>						
Cash and cash equivalents	1 291	1 334	22	43	-	-
Receivables	-	-	-	-	254	238
<b>Total current assets</b>	<b>1 291</b>	<b>1 334</b>	<b>22</b>	<b>43</b>	<b>254</b>	<b>238</b>
<b>Total administered assets</b>	<b>1 291</b>	<b>1 334</b>	<b>22</b>	<b>43</b>	<b>254</b>	<b>238</b>
<b>Administered current liabilities</b>						
Payables	1 291	1 334	-	-	254	238
<b>Total current liabilities</b>	<b>1 291</b>	<b>1 334</b>	<b>-</b>	<b>-</b>	<b>254</b>	<b>238</b>
<b>Total administered liabilities</b>	<b>1 291</b>	<b>1 334</b>	<b>-</b>	<b>-</b>	<b>254</b>	<b>238</b>
<b>Net assets</b>	<b>-</b>	<b>-</b>	<b>22</b>	<b>43</b>	<b>-</b>	<b>-</b>

**South Australia Police**  
**Schedule of Assets and Liabilities attributable to Administered Items**  
*as at 30 June 2023*

Activities - refer note A2	Firearms Safety		Other		Total	
	Training Levy					
	2023	2022	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Administered current assets</b>						
Cash and cash equivalents	33	-	508	516	26 540	24 861
Receivables	-	-	-	-	254	238
<b>Total current assets</b>	<b>33</b>	<b>-</b>	<b>508</b>	<b>516</b>	<b>26 794</b>	<b>25 099</b>
<b>Total administered assets</b>	<b>33</b>	<b>-</b>	<b>508</b>	<b>516</b>	<b>26 794</b>	<b>25 099</b>
<b>Administered current liabilities</b>						
Payables	33	-	-	-	6 743	6 801
Other current liabilities	-	-	-	-	19 515	17 733
<b>Total current liabilities</b>	<b>33</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26 258</b>	<b>24 534</b>
<b>Total administered liabilities</b>	<b>33</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26 258</b>	<b>24 534</b>
<b>Net assets</b>	<b>-</b>	<b>-</b>	<b>508</b>	<b>516</b>	<b>536</b>	<b>565</b>

The above statement should be read in conjunction with the accompanying notes.

**South Australia Police**  
**Notes to and forming part of the Administered Financial Statements**  
*for the year ended 30 June 2023*

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**A1. Basis of preparation and accounting policies**

The basis of preparation for the administered financial statements is the same as the basis outlined in note 1.1. SAPOL, applies the same accounting policies to the administered financial statements as set out in the notes to SAPOL's financial statements.

**Departures from SAPOL's 'basis of preparation'**

Income from expiation fees, Victims of Crime Levy and firearms safety training levy are recognised on a cash basis. All other elements of SAPOL's Statement of Administered Comprehensive Income and Statement of Administered Financial Position have been prepared on an accrual basis.

**A2. Objectives/Activities of SAPOL's administered items**

SAPOL's administered items are structured to contribute to these main activities:

**Unclaimed property**

SAPOL holds unclaimed monies and proceeds from disposal of found properties. These proceeds from disposal of found properties are held for a period of six months and are then passed to government. SAPOL treats these items in accordance with *Police Regulations 2014*.

**Exhibit monies**

SAPOL holds cash being confiscated at the time of an offence (that is, items found at a crime scene, or which were part of a theft). These items are held as an exhibit which may be presented to the court as evidence at the time the offence is heard. The court may decide that the items are returned or confiscated and passed to the government.

**Expiation fees**

SAPOL, as a central processing agency of expiation notices, collects expiation revenue arising from expiation notices issued by police officers and other authorised officers. SAPOL treats the collected expiation revenue pursuant to the requirements of the *Expiation of Offences Act 1996*. Monies collected are paid into the consolidated account or to the Government agency accountable for the fees. This includes collection of expiation revenue relating to a zero-tolerance approach to Protect SA's Fruit Fly Free Status under the *Plant Health Act 2009*.

**Victims of Crime Levy**

SAPOL, as a central processing agency of expiation notices, collects Victims of Crime expiation revenue arising from the expiation of offences included on expiation notices issued by police officers and other authorised officers. SAPOL treats the collected Victims of Crime Levy revenue pursuant to the requirements of the *Victims of Crime Act 2001*. Monies collected are paid into the Victims of Crime Fund operated by the Attorney-General's Department. These are shown as intra-government transfers in the Statement of Administered Comprehensive Income.

**Special Acts**

SAPOL receives separate appropriation for the payment of salaries in relation to the Commissioner of Police. Funding is provided under 'Recurrent Expenditure - Special Acts'. Employee related expenditure in administered items reflects cash payments only. The liabilities are recorded as SAPOL controlled items.

**South Australia Police**  
**Notes to and forming part of the Administered Financial Statements**  
*for the year ended 30 June 2023*

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**A2. Objectives/Activities of SAPOL's administered items (continued)**

**Public Private Partnership**

In June 2005 the Minister of Infrastructure executed a 25-year agreement with Plenary Justice Pty Ltd (Plenary) for regional police stations for SAPOL and courts for the Courts Administration Authority (CAA).

The public private partnership (PPP) includes court facilities at Port Lincoln, Victor Harbor, Berri and Port Pirie.

Under the PPP agreement, SAPOL is responsible for paying lease payments to Plenary for sites occupied by both SAPOL and CAA. SAPOL invoices CAA for the sites that they occupy.

Only the income and expenditure associated with the sites occupied by CAA are recognised as administered items. The resulting revenue is not off-set against expenditure.

**Firearms Safety Training Levy**

SAPOL collects the Firearms Safety Training Levy as part of firearms licence fees. The Firearms Safety Training Levy is transferred to TAFE SA. The levy subsidises compulsory Firearms Safety Training, run by TAFE SA that all applicants for firearms licences must undertake before being issued with their firearms licence.

**Other**

SAPOL receives appropriation with respect to a grant payment for a Community Service Obligation payment to South Australian Water Corporation. The Community Service Obligation payment covers the cost of water and sewage rates forgone on emergency service-related properties.

SAPOL has no control over the use of the funds listed above.

**South Australia Police**  
**Notes to and forming part of the Administered Financial Statements**  
*for the year ended 30 June 2023*

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**A3. Budget performance**

The budget performance table compares SAPOL's outcomes against budget information presented to Parliament (2022-23 Budget Paper 4, Volume 3). Appropriation reflects appropriation issued to special deposit accounts (and deposit accounts) controlled by SAPOL. The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

	<b>Original budget 2023 \$'000</b>	<b>Actual 2023 \$'000</b>	<b>Variance \$'000</b>
<b>Statement of Administered Comprehensive Income</b>			
<b>Administered Income</b>			
Appropriation	571	646	75
Fees and charges	100 200	94 187	(6 013)
<b>Total administered income</b>	<b>100 771</b>	<b>94 833</b>	<b>(5 938)</b>
<b>Administered Expenses</b>			
Employee benefits	504	600	96
Supplies and services	2 677	2 682	5
SA Government transfers	16 529	16 054	(475)
Payments to Consolidated Account	81 061	75 526	(5 535)
<b>Total administered expenses</b>	<b>100 771</b>	<b>94 862</b>	<b>(5 909)</b>
<b>Net result</b>	<b>-</b>	<b>(29)</b>	<b>(29)</b>

Explanations are provided for variances where the variance exceeds the greater of 10% of the original budgeted amount and 5% of original budgeted total expenses. SAPOL has no such variances.

SAPOL has no administered investing expenditure budget or actual expenditure.

**South Australia Police**  
**Notes to and forming part of the Administered Financial Statements**  
*for the year ended 30 June 2023*

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**A4. Income**

**A4.1 Appropriation**

	2023	2022
	\$'000	\$'000
Appropriation from consolidated account pursuant to the <i>Police Act 1998</i>	579	554
Appropriation from consolidated account pursuant to the <i>Appropriation Act 2022</i>	67	65
<b>Total revenues from appropriation</b>	<b>646</b>	<b>619</b>

Appropriations are recognised on receipt. Appropriation pursuant to the *Appropriation Act 2022* consists of only operational funding.

**A4.2 Fees and charges**

	2023	2022
	\$'000	\$'000
Expiation revenue	75 526	71 924
Victims of Crime Levy	15 839	15 103
PPP cost recovery *	2 682	2 561
Firearms Safety Training Levy	140	121
<b>Total fees and charges</b>	<b>94 187</b>	<b>89 709</b>

\*This amount includes cost recovery from the Courts Administration Authority for PPP lease payments (refer to note A2).

Expiation revenue, Victims of Crime Levy and Firearms Safety Training Levy are recognised on receipt.

**A5. Expenses**

**A5.1 Supplies and services**

	2023	2022
	\$'000	\$'000
PPP lease payments	2 682	2 561
<b>Total supplies and services</b>	<b>2 682</b>	<b>2 561</b>

Expenses relate to PPP lease payments paid by SAPOL on behalf of CAA. The expenditure is offset by cost recovery from CAA. Refer to note A2 and note A4.2.

**A6. Liabilities**

**A6.1 Other liabilities**

	2023	2022
	\$'000	\$'000
<b>Current</b>		
Exhibit monies held	19 106	17 225
Unclaimed property held for SA Government	409	508
<b>Total other liabilities</b>	<b>19 515</b>	<b>17 733</b>

**South Australia Police**  
**Notes to and forming part of the Administered Financial Statements**  
*for the year ended 30 June 2023*

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**A7. Other disclosures**

**A7.1 Cash flow reconciliation**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Reconciliation of cash and cash equivalents at the end of the reporting period</b>		
Cash and cash equivalents disclosed in the Statement of Financial Position	26 540	24 861
Balance as per the Statement of Cash Flows	26 540	24 861
<b>Reconciliation of net cash provided by / (used in) operating activities to net result</b>		
Net cash provided by/(used in) operating activities	1 679	4 410
<b>Movement in assets and liabilities</b>		
Increase/(decrease) in receivables	16	7
(Increase)/decrease in payables	58	(2 135)
(Increase)/decrease in other liabilities	(1 782)	(2 290)
<b>Net result</b>	<b>(29)</b>	<b>(8)</b>